

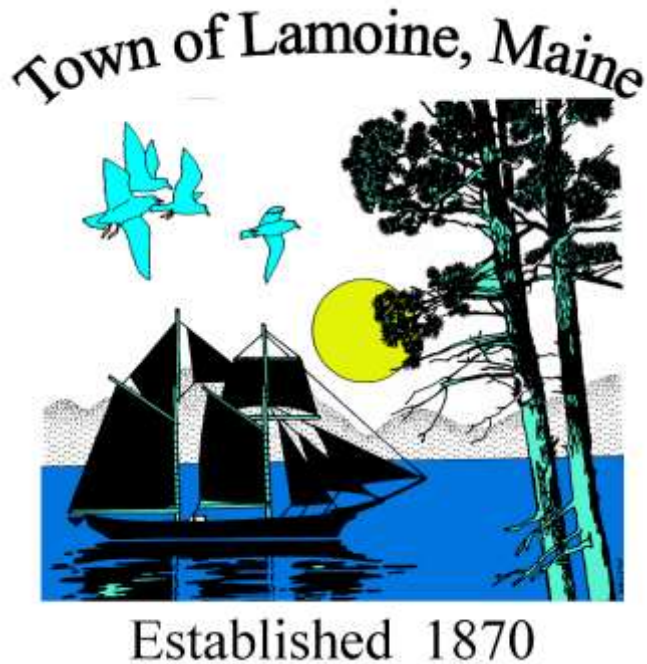


Town of Lamoine, Maine

Town Report 2016

Town of Lamoine, Maine Annual Report for 2016

Municipal Officials & Board Reports
Fiscal Report & Audit for year ending June 30, 2016
Annual Town Meeting Warrant for March 7 & 8, 2017



On the front cover:

A field of lupine plants blooms along Shore Road, and in many other places, for a few weeks in the late spring and early summer. The plants are not necessarily native to the area. Researchers say they originated in the Mediterranean and can be used as food. We've not heard of anyone doing that in this area – they're just really pretty to look at. This particular lupine field is located at the corner of Shore Road and Bear Point Way.

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Dedication



Patricia Haugh September 26, 1954 ~ August 20, 2016

Pat Haugh and her family arrived in Lamoine in 1998, buying a home on Lamoine Corner. They instantly settled into a welcoming community where she was the school art teacher. Shown at right with her daughter Cara at a fund raiser, Pat's gentle nature was a very calming influence on students throughout the school. She listened to their issues, and was the "Mom" when needed. A very talented artist, Pat taught a generation of students, pulling out their talents by putting pencil to paper (or whatever medium was handy). Illness cut short her career in education, but not her impact on the community where she left behind many close friends and colleagues who filled the Lamoine Baptist Church for her funeral. Pat painted the Welcome to Lamoine Signs on Douglas Highway and Jordan River Road as part of another student's Eagle Scout project. Her husband, Chuck Weber, operates the farm stand at the Grange Hall in the summer. Their son Charles operates his own tree service, and daughter Cara is working in the Middle East.

Maurice Googins, Jr. May 25, 1927 ~ August 21, 2016

Maurice Googins was a Lamoiner through and through. His parents, Effie and Maurice Senior were town officials (Tax Collector and Selectman), and Maurice followed in his father's footprints serving as a Selectmen from the 1950s to the 1970s.

Maurice was part of the Greatest Generation, serving in the US Navy in World War II. He enlisted when he was 17-years old in 1944, waiting until his hitch was up to graduate from high school in 1946. A carpenter by trade, baseball was also a passion for "Goog". He played on the Navy team in Pensacola, Florida.

And when he came into the town office to do business, Maurice could talk about the prospects for any year's Boston Red Sox squad as one of the team's biggest fans.

Maurice and his wife Suzanne were married for 65-years at the time of his death. We thank him for his service to his town, his country, and for being a great neighbor.



Town Officials & Board Members

As of December 31, 2015

SELECTMEN & OVERSEERS OF THE POOR (Elected)

Name	Home Address	Phone	Term Expires
Nathan Mason*	3 Pasture Way	667-5652	Town Meeting 2017
S. Josephine Cooper	13 Thaddeus Lane	667-7062	Town Meeting 2018
Gary McFarland, Chair	145 Douglas Hwy.	460-0678	Town Meeting 2018
Robert Christie	656 Lamoine Beach Rd.	610-0552	Town Meeting 2019
Kathleen Rybarz	50 Ice House Lane	664-0069	Town Meeting 2019

*Elected to replace Heather Fowler who resigned in 2016

TOWN CLERK, TAX COLLECTOR

Jennifer Kovacs	352 Crooked Rd. Bar Harbor	667-2242	June 30, 2017
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ADMINISTRATIVE ASSISTANT, TREASURER, DEPUTY TOWN CLERK, DEPUTY TAX COLLECTOR, EMERGENCY MANAGEMENT DIRECTOR, GENERAL ASSISTANCE ADMINISTRATOR, ADDRESSING COORDINATOR, DEPUTY FIRE WARDEN

Stu Marckoon	11 Rabbit Run	667-9578	June 30, 2018
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FACILITY MAINTENANCE DIRECTOR

Edward "Rick" Gallegos	326 Douglas Hwy	610-4148	indefinite
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ROAD COMMISSIONER

Stu Marckoon	11 Rabbit Run	667-2242	June 30, 2018
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REGISTRAR OF VOTERS

Jennifer Kovacs	606 Douglas Hwy	667-2242	December 31, 2018
Stu Marckoon, Deputy	606 Douglas Hwy	667-2242	December 31, 2018

HEALTH OFFICER

Cece Ohmart	8 Fern Lane, Lamoine	667-3129	June 30, 2018
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ANIMAL CONTROL OFFICER

Shannon Byers	71 Mill Road	812-0168	June 30, 2017
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FIRE CHIEF

George Smith	819 Douglas Hwy.	667-2532	June 30, 2017
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BOARD OF ASSESSORS (ELECTED)

Michael Jordan	PO Box 1590	667-2242	June 30, 2019
E. Jane Fowler, Chair	216 Partridge Cove Rd.	667-5147	June 30, 2018
Terry Towne	9 Cove Rd.	667-4566	June 30, 2017

TRANSFER STATION MANAGER

Chris Meyer	487 Douglas Hwy	266-0404	June 30, 2017
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CODE ENFORCEMENT

Edward "Rick" Gallegos, Code Enforcement Officer	326 Douglas Hwy	610-4148	June 30, 2017
Michael Jordan, Plumbing Inspector	482 Douglas Hwy	667-2242	June 30, 2017

HARBOR MASTER

David Herrick	319 Douglas Hwy	667-4089	June 30, 2017
Deputy-Kevin Murphy	17 Hodgkins Lane	667-4134	June 30, 2017

TOWN ATTORNEY

Acadia Law Group	6 Water Street, Ellsworth	667-7121
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LAMOINE SCHOOL COMMITTEE

Brett Jones, Chair	355 Seal Point Road	667-0022	Town Meeting 2019
Gordon Donaldson	9 Martin's Cove Lane	667-2382	Town Meeting 2017
Michael Brann	1010 Shore Road	667-7980	Town Meeting 2018
Valerie Peacock	76 South Road	667-0758	Town Meeting 2017
Robert Pulver	50 Pasture Way	664-2433	Town Meeting 2019

SCHOOL STAFF

Superintendent - Katrina Kane	PO Box 793 Ellsworth	664-7100
Principal- Dawn McPhail	53 Lamoine Beach Road	667-8578
Betty Eaton, Adm. Asst.	53 Lamoine Beach Road	667-8578

PLANNING BOARD

Chris Tadema-Wielandt, Secretary	50 Point View Lane	266-3123	June 30, 2021
Richard McMullen	173 Partridge Cove Rd	667-2677	June 30, 2020
Donald Bamman, Vice Chair	29 Orchard Lane	667-1814	June 30, 2017
Perry Fowler	80 Walker Rd.	664-0662	June 30, 2019
John Holt, Chair	23 Lamoine Beach Rd.	667-8733	June 30, 2018
Alternate – Steven Gabel Richards	424 Lamoine Beach Rd.	667-3132	June 30, 2018
Alternate – David Legere	45-B Meadow Point Rd	266-8182	June 30, 2017

BOARD OF APPEALS

Michael Jordan, Alternate	482 Douglas Hwy	610-0884	June 30, 2018
Constance Bender	326 Douglas Hwy	812-6160	June 30, 2018
Jay Fowler	216 Partridge Cove Rd.	667-5147	June 30, 2019
Hancock "Griff" Fenton, Chair	11 Ocean Bridge Blvd	667-5608	June 30, 2017
Jon VanAmringe	1369 Shore Rd.	412-680-9733	June 30, 2017
Cecilia Ohmart	8 Fern Lane	667-3129	June 30, 2018

BUDGET COMMITTEE

Marion McDevitt	1187 Shore Rd.	667-8046	June 30, 2019
Merle Bragdon	32 Walker Rd.	667-9733	June 30, 2017
Robin Veysey	54 Mill Rd.	667-7670	June 30, 2017
Cece Ohmart	8 Fern Lane	667-3129	June 30, 2018
Constance Bender	326 Douglas Hwy	812-6160	June 30, 2019

CONSERVATION COMMISSION

Anne Labossiere, Sec'y	68 Falcon Ln.	667-6765	June 30, 2017
Linda Penkalski	452 Douglas Hwy	667-9479	June 30, 2019
Douglas Stewart	358 Lamoine Beach Rd	667-5607	June 30, 2019
Larissa Thomas	101 Coley Cove Rd	404-915-4586	June 30, 2018
Lawrence Libby, Chair	37 Cormorant Ln.	664-0737	June 30, 2017
Alternate-Michael Jordan	482 Douglas Hwy	610-0884	June 30, 2019
Alternate – Jeffrey Cosulich	26 Pasture Way	667-3603	June 30, 2018

LAMOINE PARKS COMMISSION

Marguerite Andros	9 Needles Eye Road	610-1610	June 30, 2019
Cathleen Goebel, Chair	807 Lamoine Beach Rd.	667-2318	June 30, 2018
Douglas Jones	86 Mill Road	667-4581	June 30, 2018
Paula Gardner	21 Meadow Point Rd.	667-9439	June 30, 2017
Jeff Cosulich	26 Pasture Way	667-3603	June 30, 2019
Georgianna Pulver, Alt	50 Pasture Way	664-2433	June 30, 2019

SHELLFISH HARVESTING ADVISORY COMMITTEE

James Norris-Alternate	183 Marlboro Beach Rd.	667-7690	No formal end date
Richard Fennelly Jr., Municipal Rep	274 Jordan River Rd.	667-7421	No formal end date
Robert Alvarez, Jr.	153 Pinkhams Flats	667-4799	No formal end date

TECHNOLOGY ADVISORY COMMITTEE

William Butler, Chair	81 Birchlawn Drive	667-6440	June 30, 2018
Merle Bragdon	32 Walker Road	667-9733	June 30, 2019
Brett Jones	355 Seal Point Road	667-0022	June 30, 2017

CABLE TV OPERATIONS MANAGER

Melissa Johnson	183 Walker Rd.	669-9235	June 30, 2017
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COMPREHENSIVE PLANNING COMMITTEE (Appointments until plan is presented to and acted upon by town meeting).

Andrea Ames	1388 Shore Road	667-1101
Robert Christie	656 Lamoine Beach Road	667-6036
Kathryn Gaianguest	128 Great Ledge Road	667-1282
Wanda Whitener, Alternate	127 Buttermilk Rd.	667-4049
Richard McMullen	173 Partridge Cove Rd	667-2677
Valerie Sprague	83 Mill Road	667-3526
Fred Stocking, Chair	30 Berry Cove Road	667-5654
Michael Jordan	PO Box 1590 Ellsworth	667-2242

DISCRETIONARY HEATING ASSISTANCE

Terms expire June 30, 2017

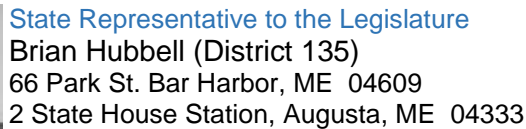
Jane Fowler	216 Partridge Cove Rd.	667-5147
Kathryn Gaianguest	128 Great Ledge Road	667-1282
Ruth Wilbur	479 Douglas Hwy.	667-9787

RECREATION COMMITTEE

Alt – Sharon Smythe	PO Box 104, Ellsworth	667-2242	2017
Patricia Haslam	23 Linden Lane	667-7072	2019
Elizabeth Stanley	456 Mud Creed Rd.	664-3482	2017
Greg Stone	30 Cormorant Lane	667-8103	2017
Elie Khoury	16 Rabbit Run	412-0081	2018
Jason Trenholm	173 Walker Rd.	266-9992	2019

LAMOINE 150 COMMITTEE (*serving until celebration complete*)

S. Josephine Cooper	13 Thaddeus Lane	667-7062
Gordon Donaldson	9 Martin's Cove Lane	667-2382
Cynthia Donaldson	9 Martin's Cove Lane	667-2382
Carol Duffy	1108 Shore Road	667-5182
Miranda Engstrom	208 Buttermilk Rd.	460-3862
Neila McIntyre, Alternate	56 Failte Ln.	610-4396



State Senator
Brian Langley (District 7)
11 South Street, Ellsworth, ME 04605
3 State House Station, Augusta, ME 04333



Representative to US Congress (District 2)
Bruce Poliquin
426 Cannon House Office Building
Washington, DC 20515



US Senator
Angus S. King Jr.
369 Dirksen Senate Office Building
Washington DC 20510



US Senator
Susan Collins
413 Dirksen Office Building
Washington DC 20510

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Useful and Important Town Information

Town Office Hours

Monday through Wednesday	9AM to 4PM
Thursday	10AM to 6PM
Friday	8AM to 4PM
First & Last Saturdays of Month	8AM to Noon



Town Office Telephone (207) 667-2242 **FAX** (207) 664-2755

Town's General e-mail address: town@lamoine-me.gov
Website: www.lamoine-me.gov

Motor Vehicle Registration Information



Lamoine is a limited new registration agent for the Maine Bureau of Motor Vehicles. If you have a motor vehicle to register, you will start at the town office by paying excise tax. All re-registrations may be done at the town office, or through the rapid renewal system link on the town's website. If you have an existing license plate and purchased a car from a Maine dealer, the initial registration can also be done at the town office. Proof of insurance is required for all registrations.

Dog Licensing & Animal Control Information



Maine State statute requires all canines be registered when they reach six months of age. Dog licenses expire on December 31st each year and are obtained at the town office or on-line through the town's website. Proof of rabies vaccination is required to register the dog. Lamoine's Animal Control Officer is Shannon Byers who can be reached at 812-0168. All dogs must be on a leash or under their keepers' voice control and may not run at large. Lamoine contracts with the Small Animal Clinic in Ellsworth to board stray animals.

Assessing & Property Tax Information



Lamoine's elected Board of Assessors sets the values for all property as of April 1 of each year. If you believe you qualify for a Homestead, Veteran's or other exemption, you must file the application by April 1st. Once approved, you do not need to reapply for exemption. Taxes are generally calculated by mid-July and due in two installments, August 31st and February 28th. If you purchase property after April 1st, and before July 1st, a copy of the tax bill will be mailed to you as the new owner but in the name of the owner as of April 1st. If you do not receive a tax bill, and believe you should have one, please contact the town office. Information about property is contained on assessment cards stored at the town office. Property tax assessment information is now posted on the town's website. Lamoine's fiscal year is July 1 to June 30.

Hunting & Fishing Licenses

Lamoine is an agent for the Maine Department of Inland Fisheries & Wildlife for hunting and fishing licenses. These licenses are sold through the MOSES system at the town office. Salt water fishing registration is required; that permission is included with fresh water fishing licenses. First time hunters are required to submit proof of a hunter safety course completion when purchasing a license.



Boats, ATVs and Snowmobiles

Registrations for all recreational vehicles are performed at the Lamoine Town Office. Boat registrations expire December 31st. Snowmobile and ATV registrations expire June 30th. New registrations require a bill of sale, and sales tax is collected at the time of registration, unless the vehicle was purchased from a Maine dealer. Any boat moored off Lamoine State Park must have a mooring permit from the Harbor Master. There is currently a waiting list for moorings.

General Assistance

Lamoine administers a general assistance program as required by state law. Applications are available during regular office hours, and the emergency number for assistance is posted on the bulletin board in front of the town hall. An ordinance is used to determine eligibility for assistance, and it is updated annually by the Board of Selectmen in October.

Police, Fire and Ambulance Information



Any call for emergency should go to **9-1-1**. The call is answered by the Hancock County Regional Communications Center in Ellsworth, and then dispatched to the appropriate agency. Police protection is provided by the Hancock County Sheriff's Department and the Maine State Police on a call sharing system. Ambulance Service is provided by County Ambulance which holds a contract with the Town of Lamoine. The Lamoine Volunteer Fire

Department provides fire suppression and rescue coverage.

All outdoor burning requires a permit which can be obtained (provided conditions are safe) from the Lamoine Town Office or from Fire Chief George Smith.

Non-Emergency Numbers:	County Ambulance	667-3200
	Lamoine Fire Station	667-2623
	Hancock County Sheriff	667-7575
	Maine State Police	973-3700
	Marine Patrol	667-3373
	Maine Warden Service	941-4440
	Coast Guard	244-5517

Waste Disposal

The Lamoine Transfer station is located at 212 Lamoine Beach Road and is open on Fridays from 8AM to 5PM (noon to 5PM in the winter) and Saturdays from 8AM to 5PM. During the Christmas and New Year Holidays, the hours may shift a bit, please consult the town's website or call the town office for exact hours. Lamoine recycles cardboard, newsprint, #2 plastics and mixed paper. A very popular swap shop is located at the transfer station. There is also a facility where you can drop off returnable containers, and the proceeds go to a different non-profit organization each month. The town participates in a hazardous waste collection with the MDI League of Towns, generally in October. Bulky waste such as furniture must be disposed of elsewhere – the town office can provide information on appropriate facilities.



Permits & Ordinances

Building activity in Lamoine is regulated by numerous ordinances, which are administered by the Code Enforcement Officer and the Planning Board. All the ordinances are posted on the town's website (www.lamoine-me.gov). The Maine Uniform Building and Energy Code is not enforced in Lamoine, however, all building construction is expected to meet that code. Failure to obtain a permit and other violations of the various ordinances carry substantial penalties. Please consult the Code Enforcement Officer prior to starting any project. He is in the town office on Mondays from 9am to 11am – call the town office to schedule an appointment.

Utility Services



Electricity is supplied by Emera Maine. In the event of a power outage, please call 800-440-1111. The maintenance headquarters for Hancock County is located in Lamoine. Cable TV service is provided by Spectrum under a franchise agreement with the town (1-800-833-2253), and we telecast on cable Channel 97 (digital box channel 5). Land line telephone service is maintained by Fairpoint Communications (repair-1-866-984-1611). Verizon Wireless has located a cellular telephone tower in Lamoine.

On-Line Services & E-mail Reminders

Got a computer? Many services are available electronically, including vehicle re-registration, boat re-registration and dog registrations. The town office also sends out reminders to subscribers, including vehicle registrations, dog license reminders, meeting agendas, voting dates, and even *The Lamoine Quarterly* newspaper which is also available in hard copy at the Town Hall. To get on "the list", please come fill out a form at the town hall, or send an e-mail requesting such service to: town@lamoine-me.gov

Volunteers & Appointed Officials

If you're interested in helping out your town, there are many volunteer opportunities. We have an active litter pickup program, the volunteer fire department is very active, and the school generally has tasks that need people to help. Occasionally appointed board members are needed. Contact the Town Hall at 667-2242 and we'll try to match you up to a volunteer activity.

2016 Year in Review

January – The Board of Selectmen exercised an option in the snow plowing contract with McMullen Landscaping and extended the agreement for an additional 2-years. Representatives of the Municipal Review Committee urged Selectmen to ask voters to continue membership once the contract expires with the PERC incinerator in March 2018. The Fire Department responded to the Department of Labor with corrections to record keeping practice deficiencies.



February – With the fall of oil prices, the town along with Hancock and Sullivan went to bid for the 2016/17 heating season and locked in prices at \$0.80 for propane and \$1.09 for #2 fuel. **Becky Mason** resigned as a member of the Recreation Committee. **Bonnie Marckoon** stepped down from the Comprehensive Planning Committee. Selectmen finished a proposed change to the Donation ordinance which increased the recommendation limit from \$600 to \$700, and that would ultimately be approved at town meeting.

March – In one of the closest and most contested elections in town history, **Robert Christie** and **Kathleen Rybarz** were elected as Selectmen. The Comprehensive Planning Committee held a well attended community forum to help shape the plan they continue to work upon. Selectmen opted to enter a consent agreement with Broughman Builders on a house built too close to Douglas Highway.



April – **Heather Fowler** resigned from the Board of Selectmen with 11-months remaining in her term. Harbor Master **David Herrick** proposed a guest mooring program that was approved by the board, and a donated mooring stone was installed. The Lamoine Baptist Church made a sizeable donation to the town's Flag Display fund in memory of Merrill Boynton. The Selectmen honored **Donald Clark** for his many years of dedicated public service helping the underprivileged through the Elks Club and other organizations.



May – Voters at a special town meeting rejected a proposal to remain with the Municipal Review Committee which is building a trash to bio-gas plant in Hampden. **Millard Billings** resigned as Code Enforcement Officer, replaced by **Rick Gallegos**. **Brett Jones** resigned from the Comprehensive Planning Committee. The town received \$20,000 from American Tower as a bonus to signing a lease extension on a cell phone tower. The fire department sold its old rescue boat to the City of Ellsworth.

June – The Selectmen formally appointed a committee to plan the town's 150th anniversary celebration in 2020. **Nathan Mason** was elected to fill the Board of Selectman seat left vacant by the April resignation. Firefighters **Rick Martens** and **Phil Richter** graduated from the Hancock County Firefighters Academy. The Selectmen signed a 3-year contract with Tax Collector and Town Clerk **Jennifer Kovacs**. The Fire Department received a bequest from the estate of Naomi Alexander of more than \$17,000.



July – A subcommittee of the Conservation Commission began exploration of public access to the waterfront in Lamoine. The Board of Assessors set the property tax rate at 10.1 mills, the same as the previous year. Maine's Drug Enforcement Agency investigated discovery of methamphetamine making materials on a trail off Asa's Lane. The pump on the fire department's Engine 401 failed after it overheated and burned. It took several weeks to repair.

August – Maine Trail Finder mapped out three publicly accessible trails in Lamoine. The Selectmen assigned the name "Detail Drive" to a private road accessing a new business under construction on Jordan River Road. Coastal Recycling dropped clear glass from the list of acceptable recycling, as there was no market for it, and it was being landfilled. The Board of Selectmen developed a list of goals.



September – Fire destroyed a seasonal mobile home on Lamoine Beach Road. While determining where a roof water leak was originating, town officials "re-discovered" the bell that hangs in the cupola at the Town Hall. An analysis of recycling found that rates have dropped by a significant amount in the past few years while expenses rose sharply. Negotiations began to renew the Cable TV franchise agreement with Charter Communications (Spectrum).



October – Voters approved of a contract to send solid waste to the Penobscot Energy Recovery Company for another 15 years when the current contract expires in March 2018. **Paul Davis** resigned as a representative to the Frenchman Bay Shellfish Conservation Committee, replaced by **Robert Alvarez, Jr.** A meth making operation bust by Maine's Drug Enforcement Agency led to the indictment of a Needles Eye Road man. The Hancock County Sheriff's Department placed a speed monitoring sign in town for several weeks.



November – A record number of voters turned out for the Presidential Election (1,112). Discussion started about possibly establishing a community center which was identified as a strong desire by community members at the Comprehensive Planning forum several months earlier. The Board of Selectmen reached agreement with Harold MacQuinn, Inc. on a lawsuit over a gravel pit expansion denial which will result in the Planning Board re-hearing the application.

December – A formal proposal to acquire the remainder of Marlboro Beach came to the Board of Selectmen and will be voted on at the March 2017 town meeting. A water pipe at the Cold Spring Water Company broke, leaving the center of town without water for much of a day. Selectmen opted to develop an ordinance to ban the sale and cultivation of recreational marijuana following a successful vote in Maine in November to legalize its use. The Budget Committee finalized the 2017/18 municipal budget which as proposed will minimally increase required property taxes.



Board of Selectmen Report



Gary McFarland



Jo Cooper



Robert Christie



Kathleen Rybarz



Nathan Mason

The past year has seen a renewal of interest in your local municipal government. With the exception of someone to serve as an alternate member of the Budget Committee, all the volunteer board positions in town government are filled, and your town government is functioning well

During the past year, our board came up with a list of goals, and we've set out on a path to try to address them. Here, in no particular order, is what we came up with:


- ***Simplifying Town Processes*** – We approved an updated Welcome to Lamoine packet and met with the chairs of the various boards and committees to discuss their needs.
- ***Community Center Concept*** – The Comprehensive Planning Committee is incorporating this idea into the plan and the board chairs talked about it at their meeting with us. We've identified the various municipally owned parcels, and will continue to identify just what kind of facility the community has in mind.
- ***Age Friendly Community*** – We have gathered written materials on this idea and town staff has attended a couple of statewide meetings on the concept. We will work to identify some programming possibilities in the coming year.
- ***Keeping Lamoine A Desirable Place to Live*** – That work will be reflected in the Comprehensive Plan when it is completed
- ***An Electronic Sign*** – This has been included in the 2017/18 Budget Proposal and would be installed at the Town Hall.
- ***Substance Abuse*** – It has become evident that Lamoine is not immune from the substance abuse problem prevalent across Maine. We are part of the League of Towns and a regional approach that the town can help with is possible.
- ***Attracting and Keeping Young People*** – Every town in Maine likely has a similar goal. The Comprehensive Plan may identify ways to make the town attractive to this demographic.
- ***Recycling and Solid Waste*** – The town entered a 15-year contract with the PERC incinerator for solid waste. A recycling program will seek proposals in the coming year.
- ***Transfer Station Land Use*** – The design of our transfer station leaves a lot to be desired, and the facility is nearly 25-years old. The Board will look at the various options for the transfer of solid waste from the resident to the incinerator.
- ***Code Enforcement*** – The Planning Board has requested more time from this office, and there have been several changes in personnel in the past few years. The Board will meet with the CEO and Planning Board chair in 2017 to better identify the needs from the job.


Our meetings are open to the public (unless required to be in executive session), well publicized and televised both on the local cable TV channel and live-streamed. We appreciate hearing from anyone with issues to discuss, ideas to share.


Board of Assessors Report


Municipal Valuations as of April 1, 2016

Classification	Gross Value	Exemptions	Taxable Value
Land	\$141,179,200	\$4,081,400	\$137,097,800
Buildings	\$129,023,600	\$3,332,600	\$125,691,100
Personal Property	\$2,751,500	\$371,100	\$2,380,400
		Subtotal	\$265,169,300
		Homestead Exemptions	\$6,090,000
		Net Taxable Value	\$259,079,200

 The 2016 property tax rate was 10.1 mills (\$10.10 per \$1,000 valuation), no change from 2015

 The total tax commitment for 2016/17 was \$2,616,699.92

 One mill in 2016/17 raised \$259,079.20

 The increase in net taxable valuation in 2016/17 was \$65,700 or 0.025%*

 State valuation for Lamoine in 2016 was \$263,050,000, an increase of 3.12%

*The increase in homestead exemption from \$10,000 to \$15,000 reduced the net taxable valuation by approximately \$1,744,300.

Property Tax Abatements Granted in 2016

Name	Map	Lot	Reason	Date	Amount
Joyce LaChance	4	55-1	Property Split/Correction	5/11/16	\$1,683.00
Chris Norris d/b/a Pro Auto		Personal Property	Out of Business	6/2/16	\$459.00

Supplemental Property Tax Bills Issued in 2016

Name	Map	Lot	Reason	Date	Amount
Joyce LaChance	4	55-1A	Property Split/Correction	5/11/16	\$820.08
Steven & Athanasia Joy	4	55-1	Property Split/Correction	5/11/16	\$775.68
Steven & Athanasia Joy	4	55-1	Property Split/Correction	5/11/16	\$791.04

The Board of Assessors conducted a review of property sales with an emphasis on Shoreland properties and has concluded that at this time no town-wide or specialized revaluation is required.

The Hancock County Commissioners upheld an abatement request denial on Map 10 Lot 8-5, concluding that the same formula used for similar town properties was used to assess this lot.

During 2017 the Board is undertaking a significant filing organization effort to help better organize the property tax files.

Respectfully submitted,

Jane Fowler, Chair

Terry Towne

Michael Jordan

Hancock County Sheriff's Department Report

Scott A. Kane
Sheriff

Patrick W. Kane
Chief Deputy
(207) 667-7575
Fax (207) 667-7516



TO THE RESIDENTS OF LAMOINE, MAINE

GREETINGS,

Enclosed is a general list of complaints and calls for service that the Hancock County Sheriff's handled in Lamoine in 2016. This does not include calls that were handled by the Maine State Police during the same time period per our call sharing agreement.

I encourage citizens to call our office if you have any concerns about any suspicious, criminal, or drug activity. We always need your help to do our job. No complaint is too small, so please contact us and together we can make our communities a safe place to live and raise a family. Be safe.

Abandoned Vehicle	1	Mental Health Issue	2
Alcohol Offense	2	Missing Person	4
Arrest Warrants	2	Motor Vehicle Accident	1
Assault, Simple	3	Motor Vehicle Complaint	8
Agency Assist	17	Serve Subpoena	5
Attempted Suicide	3	Suspicion	19
Burglary, Resid	3	Serve Protection Order	7
Citizen Dispute	12	Traffic Accident, Prop Damage	17
Citizen Assist	12	Traffic Accident, Pers Injury	2
Check Well Being	5	Traffic Hazard	4
Dead Body	1	Threatening	1
Disorderly Conduct	1	Traffic Offense	4
Domestic	10	Theft, Property, Other	4
False 911 Call	32	Trespassing	2
False Alarm	19	Underage Drinking Incidents	1
Found Property	5	Vandalism	4
Fraud	2	Violation of Bail Conditions	1
Harassment	13	Violation Protection Order	1
Information	17		
Juvenile Problem	2		

Respectfully submitted,

A handwritten signature of Scott A. Kane in black ink.

Scott A. Kane
Sheriff, Hancock County

Lamoine Volunteer Fire Department Report

The past year proved to be a relatively busy time for your fire department. Our volunteers responded to 73-calls, as follows:

Call Type	Lamoine	Trenton	Ellsworth	Hancock	Bar Harbor	Gouldsboro	Waltham	Sullivan	Fletchers Lnd
Motor Vehicle Accident	10	1							
Alarms	5								
Citizen/Medical Assists	5								
Electrical Fire	1		1						
Flooded Cellar	2								
Unpermitted Burning	2								
Trees/Wires Down	18								
Marine Response	3		1						
Smoke Investigations	1		2						
Standby/Station Cover		1	3		1	1		1	
Structure Fire	2*	1	1	2	1		1		1
Vehicle Fire	1								
Wildfire	1		1			1		1	
Totals by Town	51	3	9	2	2	2	1	2	1

The responses to other communities represent mutual aid requests by County or automatic agreement.

Typical of any storm, this tree top on Buttermilk Road brought down power lines. While the Fire Department responds to such calls, our firefighters are only able to take appropriate steps to warn the public away from the hazard of the line until the proper utility arrives to take care of the problem. Remember, no line is safe to touch.....ever!

*Received mutual aid on one call from Hancock, Trenton & Ellsworth.

I am proud to say that our volunteers responded quickly and professionally every time our fire pagers were activated by a 9-1-1 call.

The fire department again bucked a trend of dwindling numbers of volunteers. Rick Martens and Phil Richter graduated from the Hancock County Fire Academy in 2016. The 2017 fire academy will have three new members of the Lamoine VFD in attendance.



We greatly thank the community for its moral and financial support. Our fund raising efforts this year were extremely successful and helped purchase a new gas monitor and will contribute to sets of turnout gear for our new members.

George Smith, Fire Chief

Emergency Management Director's Report

Our biggest hazard here in Lamoine continues to be weather related. Unfortunately, I was out of the country when a major wind storm hit the area in April. The storm left a few trees in the road, but little other damage. A few other storms resulted in relatively short power outages in parts of town. Emera Maine was very efficient about responding to those calls.

The other issue that began an emergency management response had to do with the Cold Spring Water Company that serves the school, fire station, and a few dozen homes in that neighborhood. In November, a pipe running between the pump and reservoir broke, and the reservoir ran dry. While Water Company operator John Holt (in the picture) arranged to find a contractor and plumber to fix the break, the town office provided updates via its Facebook page on what the problem was, and started making inquiries about what options were available for trucking in water if needed. Thankfully, the problem was quickly resolved, and users had service restored by late evening.



The town is fairly well prepared in the event of outages. The town hall and fire station are on automatic standby generators and can provide communications to the public through various means if need be. The Selectmen will review the town's emergency operations plan and make needed updates during 2017.

Stu Marckoon, Local Emergency Management Director

Health Officer's Report

The town did not have to call upon the services of your Local Health Officer during 2016. There were no individual reports of unhealthy situations to deal with during the year, nor any widespread disease outbreaks that affected Lamoine.

We continue to caution people to be vigilant about deer ticks as they carry Lyme Disease and are very prevalent in this part of Maine. When coming in from outdoors, be sure to check for ticks, and if you suspect you've been bitten by one, please contact a health professional immediately.

Cece Ohmart, Health Officer

Harbor Master's Report

While there were no enforcement incidents in Lamoine's harbor during 2016, it proved to be a very interesting year. Harbor Master David Herrick's son, David Jr., discovered a sunken wreck near the mooring field area when a lobster trap got caught on something. A diver discovered a derelict vessel on the bottom that apparently sank a few years earlier.



Lamoine State Park installed its new finger floats and boat launch ramp late in 2015, and the facility is greatly improved. Mooring permit holders have very favorable reviews of the new ground-out float system serving the park and the harbor.

The Harbor Master and fire department responded to an incident on a boat moored in the harbor in October where a man on board the Thunder Bay passed away. State Police

and the Marine Patrol investigated.

David Herrick, Harbor Master

Kevin Murphy, Deputy Harbor Master

Solid Waste Report

This was the year for trash talk, so to speak, in Lamoine. Like the dozens of other towns that use the PERC incinerator in Orrington for municipal solid waste disposal, our contract with that facility expires in March 2018. As you might note from the year in review, the town dealt with a pair of options. We are currently a member of the Municipal Review Committee (MRC) which owns part of PERC and manages the contracts with the facility. At year's end, the MRC board has begun to build the infrastructure to serve a trash to bio-gas plant in Hampden. When Lamoine was presented with the proposal to remain with the MRC and send its 550-tons of trash to the new plant, its citizens balked. Resident Ken Smith, who helped design incinerators that generate electricity, carefully studied the proposals, and gave an extremely thorough presentation at a special town meeting in May, and voters rejected the MRC proposal, especially after learning the MRC would not be able to meet its 150,000 ton trash goal. After the rejection, the MRC changed its goal downward. In October, voters swiftly approved of a plan to remain with the PERC plant after 2018. Selectmen and PERC have signed a 15-year contract, and at year's end are exploring selling whatever share Lamoine had in PERC to the company for cash. Either option means a significant cost increase in solid waste disposal, and that is built into the proposed 2017/18 budget.

During 2016, Lamoine sent 540.25 tons of trash to the PERC plant, a reduction of roughly 3% from 2015. Because of a sales lag, we won't know the total recycling numbers for 2016, but in 2015, Lamoine recycled roughly 48 tons of trash. We've seen a bit of a reduction in recycling rates in the past few years. This year, Coastal Recycling stopped accepting glass. A couple of reasons were behind this – the loads from Lamoine were frequently contaminated with other materials, and the market for glass was virtually non-existent, and the glass ended up being

placed as landfill material. The move disappointed out transfer station users who are very diligent about separating out their recycling material from the regular trash.

Lamoine's contract with Casella Waste for transportation and recycling ends on in March 2018 (it was extended to coincide with the PERC contract termination). During 2017, the Board of Selectmen will seek proposals for transportation and a possibly revised recycling program.

There were a couple of incidents at the transfer station – one of which resulted in an injury when our manager was struck by a vehicle. A security camera system has been installed which allows the facility operator to view what is taking place at the various locations and to assist citizens when needed.

During the year, the Selectmen approved, on a probationary basis, hiring **Chance Day** as a fill-in attendant when facility manager **Chris Meyer** is away. **Rick Gallegos** also filled in at the facility.

For a second year, the town held an electronics collection day with Electronics End of Brewer. They collected more than 7-tons of electronic waste, including 132 CRT televisions, 45 computer towers, 26 CRT computer monitors and 45 desktop printers. And, the town participated in the Household Hazardous Waste collection at MDI High School. The amount of waste brought to the collection by residents was sharply lower than in previous years.

Respectfully submitted,

Stu Marckoon, Adm. Asst. to the Selectmen

Code Enforcement Report

Lamoine's Code Enforcement department has seen its third code enforcement officer hired in the past two years. We thank **Millard Billings** for his service until May of 2016 when he resigned, citing too many other job responsibilities to give enough attention to our town. The Selectmen hired **Rick Gallegos** who had been the Deputy Code Enforcement Officer with Mr. Billings, with the stipulation that he become state certified within a year, as required by state law. Because Mr. Gallegos is not state certified as a plumbing inspector, **Michael Jordan** (the town's former Code Enforcement Officer and Local Plumbing Inspector) was hired to be the town's plumbing inspector again. A serious cutback by the State of Maine in code enforcement training opportunities has presented a certification challenge. Selectmen agreed to hire both Gallegos and Jordan for a set number of hours as a base, and additional compensation should there be enough business to exceed that set number.

Several complaints were received about alleged violations during the year. A self-reported violation of a home placed too close to the road was partially resolved when the Board of Selectmen and the violator reached a consent agreement that involved placing a fence as a sound barrier in front of the house and the driveway/parking area beside the home and out of the road right of way. However, payment of the fine agreed to in the consent agreement

remains outstanding at year's end, and the attorney who assisted the town in reaching the agreement will take that to small claims court.

Notices of violation were issued to a pair of gravel pit owners who have failed to restore their pits after discontinuing use. And, the town seeks annual reports from several pit owners.

The Planning Board issued a complaint about a subdivision lot split made several years ago which came to light when a building permit was sought from the new owners of a separate subdivision lot. That matter was referred to the town attorney at year's end, and will likely be resolved in 2017.

Planning Board Chair John Holt has undertaken an ambitious project to better file gravel permit materials to assist with tracking permits, complaints, and the history of each pit.

During the year the following permits were issued by the Code Enforcement Officer and Plumbing Inspector:

CEO Permit Type	#
Decks	14
Garage	17
Residences	10
Additions	8
Commercial Buildings	4
Drives/Access Roads	2
Mobile Homes	1
Sheds	7
Shoreline Stabilization	1
Sign	1
Tent Platform	1
Timber Harvest – Shoreland	1
Toilet Enclosure	1

Plumbing Permit Type	#
Internal & Hookups	4
Internal	13
Hookup Only	3
Other Plumbing	1
Septic Systems	15
Septic Systems with Variances	2

Respectfully submitted,

*Edward "Rick" Gallegos, Code Enforcement Officer
Michael Jordan, Plumbing Inspector*

Heating Assistance Committee Report

The price of home heating fuel dropped significantly during 2016, and the assistance committee did not grant any assistance during the year. Thanks to town meeting action and generous donations, the assistance fund has grown to over \$8,600. We thank founding committee member Walter Grenier for his wonderful service, as he stepped down during the year.

*Jane Fowler, Chair
Kathie Gaianguet
Ruth Wilbur*

Planning Board Report

The Planning Board held 14 regular meetings and several public hearings related to permit applications and ordinance changes.

Gravel Permits issued

- 1) Doug Gott & Sons, Inc, Map 3 Lot 2, "Smith Pit" – issued Jan 4, to expire Oct 31, 2018
- 2) Doug Gott & Sons, Inc., Map 3 / Lot 6, "B&H Pit" – issued Jan 4, to expire Oct 31, 2018
- 3) Harold MacQuinn, Inc, Map 20 / Lot 12, "Higgins Pit" – issued Oct 11, to expire Sep 30, 2019
- 4) Harold MacQuinn, Inc, Map 9 / Lot 13, "Sand Pit" – issued Oct 11 to expire Sep 30, 2019
- 5) Harold MacQuinn, Inc, Map 3 / Lots 31 & 33, "Kittridge Pit" – approved Oct 11, to expire Sep 30, 2019
- 6) John Goodwin Jr, Map 1 / Lot 75 "East Lamoine Pit" – issued Dec 5, to expire Oct 31, 2019
- 7) John Goodwin Jr, Map 4 / Lot 41-1 & Map 5 / Lot 15, "Davis Pit" – issued Dec 5, to expire Oct 31, 2019
- 8) PCJ, LLC, Map 4 / Lot 4, "McDevitt Pit" – issued Oct 11, to expire Sep 30, 2019

Other permits issued

- 1) Brett Jones & Patricia Wyshak. Commercial Building Permit, Map 4, Lot 6-3., to construct a medical office facility. Approved January 4
- 2) Richard & Steven McMullen. Commercial Building Permit, Map 4, Lot 21-A, to construct a salt/sand shed. Approved January 4
- 3) Timothy Ring, Permit to expand Marlboro Woods Subdivision, Map 5 / Lot 14A by addition of seven building lots. Approved May 2.
- 4) Michael Bradford & Stephanie Eaton. Site Plan and Commercial Buildings permits, Map 6 / Lot 1-4, to construct an auto detailing shop and two self-storage buildings. Site Plan permit approved June 6; Commercial Building permits approved July 11.
- 5) State of Maine Bureau of Parks & Lands. Commercial Building Permit, Map 13 / Lot 45, to construct 28'x48' shelter at Lamoine State Park. Approved July 11.
- 6) Kenneth & Pamela Hoogerhyde. Amendment to Marlboro Mist II Subdivision, Map 4 / Lots 36 & 36-15, to merge these two lots. Approved August 22.

Flood Plain Ordinance

The Board approved mandatory updates to the ordinance, held, on May 2 a Public Hearing regarding the changes, and recommended to the Selectmen that the revised ordinance be placed on the May 24 Town Meeting warrant. Voters approved the revision.

Building & Land Use Ordinance amendment

The Board approved amendments to the Table of Lot Standards & Structure Setbacks [Section 4 (I) 2 of BLUO] and recommended the same to the Selectmen for inclusion in the 2017 Town Meeting warrant.

Other matters

- Complaint. On September 8 the Board filed a complaint with the CEO alleging that Sarjoy, Inc. sold two unapproved lots in the Marlboro Mist II Subdivision. As of 12/31, the matter is pending.
- This annual report serves only to summarize the Board's major decisions. Detailed minutes of all, and videos of most, Planning Board meetings can be found by accessing the Town's website. Members were Donald Bamman, Perry Fowler, John Holt, Richard McMullen and Chris Tadema-Wielandt. Alternate members were David Legere and Steve Gabel-Richards. Submitted by John Holt, Chair.

Board of Appeals Report

The Lamoine Board of Appeals dealt with just one matter during 2016, a variance request summarized below.

The Board continued work on an ordinance that would have the same appeal process apply to the various town ordinances in effect. That ordinance remains a work in process, and no draft is yet ready to submit to the Board of Selectmen to place before a town meeting.

Request for Variance – Broughman Builders (Michael Wight)

The applicant sought a variance from the road setback requirement of the Building and Land Use Ordinance (50-feet from the edge of the right of way) after building a foundation and placing a modular home on the foundation without having the town's Code Enforcement Officer measure the setback. The violation was self-reported by the applicant. After consideration of the request, the Board of Appeals voted to deny the variance on the grounds that the issue was created by the applicant. The measure was remanded to the Board of Selectmen and Code Enforcement Officer for enforcement. It is the Board's understanding that a consent agreement was reached.

The Board received a request for a variance late in 2016 from Carol Mason to allow a non-conforming addition to be constructed on Marlboro Beach Road. The Board will deal with that in 2017.

Respectfully submitted,

Hancock "Griff" Fenton, Chair

Technology Committee Report

Lamoine continues to try to take advantage of the many amazing leaps in technology to improve communications between its municipal government and its residents. The technology committee is charged with oversight of the town's Cable TV channel, its web page, and e-mail, and to suggest projects to the Board of Selectmen.

We're pleased to report that the Lamoine School will soon be wired to televise meetings and events on a second public education and government channel. Funding for this comes from the Cable TV Franchise Fees.

The town hall channel replaced its video switcher after the one purchased 11-years ago failed. The town office upgraded several computers in 2016, switching operating systems on all computers to Windows 10.

And, the town hired **Melissa Johnson** as the CTV channel manager. She replaces **Dylan Kelley** who was hired earlier in the year but has left for college.

Bill Butler, Chair

Conservation Commission Report

The 2016 Lamoine Conservation Award went to the 54 men and women who keep our roadsides clear of trash of all descriptions — the Lamoine Adopt-a-Highway program. Georgia Munsell coordinates the effort and has since she organized it in 2007. Those adoptees who attended the 2016 town meeting received the thanks of all attending, and the others were thanked by mail.

Working with teachers Chris James and Tracy Willis from the Lamoine Consolidated School, LCC organized and conducted a tree identification project for 5th and 6th graders. The exercise took place on the Frenchman Bay Conservancy Simon Woods Trail owned by Iris and Jerry Simon. Each student received a work sheet with pictures of leaves, bark and needles then identified the marked trees themselves along the trail. The whole project was very successful and the materials may be modified and used by The Great Pond Land Trust in Orland.

The Commission plans to have reusable shopping bags available soon to reduce the scourge of plastic bags blowing around the town. Students from our school proposed the logo to go on the bags with winners announced at the 2017 town meeting.

Several Commission members are working with Selectman Kathleen Rybarz on an effort to increase public access to the ocean. Lamoine can be a more popular destination for picnickers, kayakers, clammers, wormers and others who want to get to the sea. LCC member Jeff Cosulich has set up a website describing the project and asking for ideas from Lamoiners. Check it out at lamoineshoreaccess.com.

We had several public education events in 2016. On May 4, Anna Demeo, Director of Energy Education and Management at College of the Atlantic spoke to those interested in home or business energy efficiency. Details of the opportunities available were presented in the July Lamoine Quarterly. And in August, geologists Ruth and Duane Braun discussed the geologic history, and possible futures, of Lamoine and MDI. We view public meetings like these to be a very important part of our mission. Please let us know if there is a topic related to conservation that you'd like to know more about.

We are moving into another phase of the GET WET! project. John Peckenham from the University of Maine is no longer available to conduct the water testing of samples that Lamoine students bring from their home water supply. LCC will pick up the program and continue. Students learn about the scientific method and how to measure the various characteristics of water quality. It has been an excellent program for the past decade and we want it to continue.

Nancy Pochan, who has served on LCC nearly since its inception in 2002, did not seek reappointment as Commission alternate. Mike Jordan has joined the commission in that alternate slot.

Respectfully Submitted,
Larry Libby, Chair, Lamoine Conservation Commission

Recreation Committee Report

2016 saw Lamoine's Recreation Committee continue to evolve. The committee developed a Facebook page (thank-you to former committee member **Becky Mason** for the initiative to make this happen). The page serves as a vehicle to inform the community of upcoming programs and schedules for ongoing event, and a way to find local and regional programs available in town.

The Rec Committee continues to work with the Downeast Family YMCA to offer recreational athletic programs for children Pre-K through 6th grade in soccer (both indoor and outdoor), basketball and cheering for young ages. Sunday afternoon adult pick-up basketball continues to be popular, and Slow Ride Sunday (bicycling with maps and measured routes) continued through the summer and early fall. All the programs are financially self-sustaining at low fees, and fee waivers are available. No child is denied participation for financial reasons.

This year we attempted to create a skating area at the Lamoine Consolidated School. This never really got off the ground, but not for lack of effort. Weather and water are the obstacles. The Lamoine Fire Department members came out on cold winter nights and supplied the needed water, and we thank their efforts – we learned, and will try again next year. The committee continues to explore use of private tennis courts in town for occasional public use for both tennis and pickleball.

The committee welcomes suggestions for new or expanded programs. We are always seeking volunteers to coach and coordinate teams and activities, or to serve as a committee or alternate voting member.

The rec committee is currently comprised of Elie Khoury, Patti Haslam, Jason Trenholm, Elizabeth Stanley, Sharon Smythe, and Greg Stone. We thank Becky Mason and Heidi Garrison for their service and Betty Eaton at the Lamoine School for her ability to keep all of our gym schedules straight. And a big thanks to all the volunteers who help coach and manage the teams.

Greg Stone, Chair.



Parks Commission Report

Lamoine is fortunate to have three distinct park areas, and more may be on the horizon. The 2017 town meeting will ask voters to collaborate with Frenchman Bay Conservancy to purchase, at a significant savings, the remainder of Marlboro Beach. Currently, the town owns about 1-acre at the beach which serves to allow public access to Raccoon Cove. The Norris Family has offered, without restriction, the opportunity to obtain the remainder of the beach which is an important commercial fishing and public recreation area.

Additionally, there is preliminary discussion about establishing a park near the "S" turns on Mud Creek Road with a generous land donation by the Pinkham family. That project will require a

fair amount of planning and some paper work, but we have a committee of people helping to get that to the point of presentation to the Board of Selectmen and perhaps a special town meeting later in 2017.

During 2016 the Parks Commission was a busy crew. Most importantly, we have a full, and active board for the first time in years. We thank Julie Herrick for her many years of service and welcome member Jeff Cosulich and alternate member Georgianna Pulver aboard. The commissioners held a work day at Bloomfield Park on Blunt's Pond last spring, greatly sprucing up the area. (The picture above is parks commissioner Maggie Andros's daughter Emma who along with her brother Ivan were a tremendous help.) We arranged for a dog waste station installation at Marlboro Beach, a "no camping" sign to address an occasional problem at Lamoine Beach, and updated the town's special events application process for the occasional large event at the parks.



The Parks Commission had a lot of discussion about a big concern not unique to Lamoine – illicit drug use. A neighbor at Bloomfield Park reported discovery nearby of remnants of methamphetamine production as well as discarded needles. Law Enforcement has been very good about responding to such matters, but our citizens can help by reporting suspicious activity to the appropriate agency (9-1-1).

The members of the Parks Commission in 2016 are Maggie Andros, Doug Jones, Jeff Cosulich, Paula Gardner, Georgianna Pulver and Cathi Goebel.

Addressing Officer's Report

During 2016 the Town of Lamoine created 16 new physical addresses in town, representing mostly new building projects. One new road name was approved; Detail Drive serves a new commercial business venture off Jordan River Road by Mike & Stephanie Bradford.

The Lamoine Fire Department continues to offer reflective address signs which are manufactured at the Penobscot County jail in Bangor. This is a great way to display your address, especially for public safety vehicles. Nearly 20-signs were installed in 2016.

I'm happy to report that street sign thefts seemed to stop during 2016. We will install a new street name sign on Douglas Highway at Alanna Drive, as a building permit has been issued by the City of Ellsworth with an entrance on the subdivision road near the Emera Maine high voltage transmission line.

Stu Marckoon, Addressing Officer

Road Commissioner's Report

The locally maintained roads in Lamoine continue to be in very good condition in 2016, thanks to the contractors the town hires to do maintenance work. The crew from McMullen Landscape and Construction was especially busy this year, though a mild winter gave them a bit of a breather compared to the winter of 2014/15. This was the first winter in a while where the escalator clause of the plow contract did not kick in due to the number of plow events.

During the year, the town performed some significant work on Marlboro Beach Road, Buttermilk Road, Asa's Lane and Needles Eye Road. We placed new layers of pavement on Raccoon Cove Road and MacQuinn Road in the summer of 2016. We did some significant tree trimming on Buttermilk Road, utilizing Lamoine resident Charles Weber.



2016 was the first full year of operation for the traffic light at the intersection of Routes 204 and 3 in Trenton. Lamoine is responsible for the maintenance on the lights. At the beginning of the tourist season a malfunctioning computer module produced some significant traffic delays on Route 3. That was quickly corrected by the company that installed the lights. In December, high winds caused one of the light fixtures to twist so hard that bolts that kept it pointing in the correct direction broke, and the light pointed 90-degrees in the wrong direction. Our thanks to Harald Huebner for responding quickly to get the light pointed the right way and temporarily lashing it to the mast until we can get a repair crew to properly anchor the light.

Drivers who travel on Buttermilk Road are used to the nice, smooth ride on the Lamoine side of the city line with Ellsworth, and then the jarring change on the Ellsworth side. The city manager in Ellsworth tells us they will pave their end of the road in the spring of 2017 after significant drainage work during 2016.

The Maine DOT which maintains Routes 184, 204 and Mud Creek Road, reports that Mud Creek Road should be re-paved during the summer of 2017. The MDOT has been very responsive to issues whenever they're informed of problems by the town.

The budget for 2017/18 includes paving for a portion of Mill Road and two sections of Shore Road. This will maintain the town's aggressive surfacing program which keeps the local roads in pretty good shape.

Finally, let me thank the Lamoine Volunteer Fire Department which year in and year out responds quickly to calls of trees across the road, no matter what time of day. Without them, traveling would be a lot more hazardous at times.

Stu Marckoon, Road Commissioner

Administrative Assistant's Report

As Lamoine enters 2017 let me share some observations from the northwest corner of the town office. This will begin my 25th year on the job and there are a great many people who are extremely valuable to your town, and make this job run pretty smoothly. It seems no matter what the issue, there is someone in town who has some expertise and is willing to share that with their neighbors. And, many have been here in town for a long time.

A fine example is **Ken Smith**, who during 2016 went way above and beyond to analyze the solid waste disposal options for our community and led citizens to make an informed decision. Whenever we've had a question, he's researched the answer and offered a very detailed explanation.

I was talking the other day with our fire chief (and occasional golfing partner) **George "Skip" Smith**, asking if he was now the longest serving fire chief in Hancock County. He said he has been for several years, and may well be the longest serving chief in Maine. He started in that job 40-years ago and is stronger than ever, leading a growing volunteer force that is one of the best equipped and most efficient in the area. I fear sometimes I've taken that for granted. Many of our department members have served the department for well over 25-years.

A proud moment came this fall when Town Clerk/Tax Collector **Jennifer Kovacs** chose me to officiate at her wedding on a cool afternoon at the Somesville Bridge. She's been on the job for more than 13-years. It is comforting to know that when a customer comes in, she knows her stuff.

When you come in to vote, you'll likely be greeted by **Marion McDevitt**, **Joan Broussard** or **Kathy DeFusco** – our long time ballot clerks. They're all former regular staff employees who love to work the polls, and what can be a very long day goes by with no trouble and a lot of enjoyment. (If it looks like we're having fun on Election Day, we are!).

Our Board of Selectmen is a well experienced group – even the "new guys". Both **Kathleen Rybarz** and **Bob Christie** are about to complete their first year on the board, but both are former School Committee members and have been around Lamoine for a most of their adult lives. **Jo Cooper** and **Gary McFarland** are seasoned veterans who provide great guidance and understand how municipal government is supposed to work, and it's nice to welcome back **Nathan Mason** after a brief absence between the regular election and a special election last year. I truly appreciate their support and wisdom when making some pretty tough choices on your behalf.

It has been very refreshing to see more young faces come into the town office as new residents and property owners in the past year. Though I tend to deny it, age is catching up, and that's true of much of our community. It was particularly worrisome a couple of years ago when the school population dipped below 100. Today, it's about 130 and continuing to grow. The expansion of Jackson Laboratory into Ellsworth is likely to have a very positive impact on Lamoine's population.

Stu Marckoon, Administrative Assistant to the Board of Selectmen

Tax Collector's Report

Unpaid Personal Property Taxes

Year	Amount	Due From
2011-12	\$950.00	Adam Fronczak
2012-13	\$28.38	Christopher Norris, d/b/a Pro Auto
2013-14	\$209.25	Christopher Norris, d/b/a Pro Auto

2014/15 Property Taxes

Balance July 1, 2015	\$105,413.06
Paid to Treasurer	\$30,673.45
73 Tax Liens Filed	\$70,364.18
Personal Property Due 6/30/16	\$4,375.44

2015/16 Property Taxes

Commitment - July 9, 2015	\$2,616,036.34
Prepaid prior to 7/9/15	\$11,581.34
Sub-total	\$2,604,455.00

Abatements

Lamoine Baptist Church	\$883.75
Kate Gordon	\$1,361.48
Christopher Norris	\$227.25
Total Abated	\$2,472.48
Sub-total	\$2,601,982.52

Supplemental Taxes

Kate Gordon	\$532.27
Christopher Norris	\$1,026.16
Total Supplemental Taxes	\$1,558.43
Sub-total	\$2,603,540.95

Tax Acquired

Deslsle Estate	\$490.86
Net to Collect	\$2,603,050.09
Paid to Treasurer	\$2,477,526.63
Balance 6/30/16*	\$125,523.46

*For the list of unpaid taxes as of June 30, 2016, please refer to the schedule in the Treasurer's Report.

Tax Liens for 2015/16 were filed on July 28, 2016.

The 2016/17 Property Tax Commitment of \$ 2,616,699.92 was delivered on July 14, 2016.

Other taxes collected during the fiscal year ending June 30, 2016:

Automobile Excise Tax	\$324,673.27
Watercraft Excise Tax	\$3,759.90
Agent Fees	\$5,391.76
Animal Control Licenses	\$1,656.00
Mooring Permit Sales	\$2,945.00

Respectfully submitted,

Jennifer Kovacs, Tax Collector
Stuart Marckoon, Deputy Tax Collector
Nancy Jones, Assistant Tax Collector

Town Clerk's Report

January 1, 2016 to December 31, 2016

Jennifer M. Kovacs, Town Clerk

Births

Residents- Out of Town	
Males	4
Females	8
Total	12

Marriages

Residents Married Outside of Lamoine	6
Residents Married in Lamoine	5
Non-Residents License Issued	1
Total	12

Deaths

Residents who died out of Town

Donna M. Fennelly, January 3, 2016
Robert E. Nagle, April 15, 2016
Beverly A. Watts, April 27, 2016
Mary E. Grenier, June 23, 2016
Gary W. Johnson Sr., June 28, 2016
Doris L. Lehr, August 7, 2016
Maurice E. Googins Jr., August 21, 2016
Annette J. Deckers, August 21, 2016
Maxine G. Clark, October 29, 2016
Sabin R. Hutchins, October 29, 2016
Lorelei L. Leslie, October 31, 2016
Jane A. Washek, November 1, 2016

Residents who died in Town

Patricia M. Haugh, August 20, 2016
Patricia M. Heath, September 4, 2016

Non-Residents who died in Town

Billy Southivong, June 14, 2016
Tom S. French, October 02, 2016

Dog Licenses Issued for the 2016 Licensing Year
(October 16, 2015 to October 15, 2016)

Males/Females	28
Spayed/Neutered	297
Total Dogs Licensed	325

*Does not include on-line registration sales through the State of Maine

Elections

There were five elections held during 2016 at the Lamoine Town Hall. As of December 31, 2016 Lamoine had 1,494 registered voters and utilized the Centralized Voter Registration System. Turnout was as follows:

Election Date	Election Type	Ballots Cast/#Voters Attended
March 9, 2016	Annual Town Meeting	71
May 24, 2016	Special Town Meeting	48
June 14, 2016	Primary/Special Town Meeting	401
October 13, 2016	Special Town Meeting	15
November 4, 2016	Presidential Election	1112

Animal Control Officer's Report

2016 was a busy year for Animal Control in Lamoine with a large variety of calls. There were 11 dog at large or nuisance dog complaints, 1 lost dog report, and 2 stray dog complaints. Other stray animal calls included 2 stray cats, 7 stray domestic rabbits, an abandoned flock of chickens, and 1 stray pigeon (who was reunited with its owner in Augusta). In addition, there were 4 cases of humans being bit by dogs, 1 case of a dog being bit by another dog, and 1 case of a chicken being killed by a dog. I responded to one call for a cat being hit by car and one call for a dog being hit by a car. A welfare check was requested and performed for a horse. In addition, there were two dead deer reported alongside the road and with Game Warden assistance were addressed.



Respectfully submitted,

Shannon Byers, Animal Control Officer

Treasurer's Report

Balance Sheet – June 30, 2016

Assets

Cash - FNBBH Checking	29,991.35
Cash on Hand	404.16
FNBBH Investment Mgt	1,119,329.10
Petty Cash	200.00
Prepaid Taxes	-9,525.53
2015-16 Property Tax Rec	125,523.46
Personal Prop Tax 11-12	950.00
Personal Prop Tax 12-13	28.38
Personal Prop Tax 13-14	209.25
Homestead Receivable	5,067.00
Supplemental Taxes Receivable	1,566.72
Tax Liens 2014-15	28,885.31
Accounts Receivable	1,980.97
Demolition Debris Receivable	329.08
Due from Other Funds	3,498.51
Due from Hodgkins Trust	8,463.13
Credit Cards Receivable	806.68
Code Enforcement Fund	22,809.20
School Checking Acct	31,290.88
School Lunch Inventory	1,709.54
Education Fund - Receivable	159,223.21
Education - Ppd Expenses	88,053.83
Fire Truck Reserve Fund	1,481.97
Road Assistance Fund	81,892.08
Education Capital Reserve	9,727.90
Revaluation Reserve	107,871.95
Parks Fund	11,270.88
Recreation Fund	7,438.63
Sesquicentennial Fund	6,672.67
Cable TV Fund	47,616.27
Insurance Deductible Fund	8,142.51
Harbor Fund	20,961.43
Veterans' Memorial Fund	5,431.32
Capital Improvements Account	55,275.91
Hodgkins Trust Fund	25,464.97
Cemeteries - East Lamoine	2,415.43
Cemeteries - Forest Hills	2,214.17
Cemeteries - Marlboro	9,429.51
Fixed Assets	8,252,537.05
Land Conservation Fund	9,452.97
Conservation Cmsn Fund	651.02
Heating Assistance Fund	8,945.56
Total Assets	10,295,688.43

Liabilities

Accounts Payable	98,833.45
Encumbered funds carried fwd	34,933.16
State Dogs Payable	9.00
IF&W MOSES Sales	3,854.05
Motor Vehicles Payable	4,945.25
State Vital Records Payable	49.60
Notes Payable	302,217.80
to be provided-debt retire	-302,217.80
Due to Hodgkins Trust	8,463.13
Accrued Wages Payable-Ed.	168,818.98
Due to Gen. Fund - Cemetery	3,498.51
Shellfish License Fees Payable	150.00
Deferred Property Tax Revenue	60,721.63
Total Liabilities	384,276.76

Fund Balances

Unreserved/Undesignated Fund	502,453.57
Flag Maint Fund	724.97
Code Enforcement Fund	42,711.01
Restoration Fund-Gott(Smith/BH)	3,262.00
Gravel Escrow - JordanM7L3-2	135.00
Education Fund	613,147.72
Fire Truck Reserve Fund	1,481.97
Road Fund	140,945.73
Education Capital Reserve	9,727.90
Animal Control Fund	1,099.65
Revaluation Fund	107,871.95
Recreation Fund	7,913.64
Parks & Recreation Fund	13,043.76
Sesquicentennial Fund	6,672.67
Cable TV Equipment Fund	55,588.39
Insurance Deductible Fund	7,142.51
Harbor Fund	22,028.60
Reserved for Endowments	10,560.60
Veterans' Memorial Fund	5,206.88
Capital Improvement Fund	55,275.91
Hodgkins Memorial Trust Fund	33,928.10
Fixed Assets	8,252,537.05
Land Conservation Fund	8,452.97
Conservation Commission Fund	848.41
Heating Assistance Fund	8,650.71
Total of All Fund Balances	9,911,411.67
Liability + Fund Balances	10,295,688.43

These are the figures from the Audit for the fiscal year ending June 30, 2016.

Checking Account – 1-01-001

All town expenditures and deposits run through the town's checking account at First National Bank.

Beginning Balance 7/1/15	\$145,604.80
Deposits	\$4,943,159.35
Checks Written	\$5,058,772.80
Ending Balance 6/30/16	\$29,991.35

Deposit Sources

Source	Amount
Tax Collector	\$2,873,637.05
Credit Cards	\$82,441.18
Code Enforcement Officer	\$19,387.10
State - Education	\$190,378.67
Municipal Revenue Sharing	\$36,112.41
Rapid Renewal	\$20,393.18
State - Other	\$52,373.41
Liens, Fees & Interest	\$70,579.83
Transfers In	\$1,460,000.00
Miscellaneous	\$117,606.21
Expense Reimbursements	\$11,681.43
Interest	\$1,570.89
Payroll Withholdings	\$26,913.47
Recycling Revenues	\$823.65
Parks	\$50.00
Veterans' Memorial	\$35.40
Returnables	\$2,745.10
Heating Assistance	\$50.00
Recreation Fees	\$3,698.00

Total Deposits	\$4,970,476.98
Deposits - less withholdings	\$4,943,563.51
Less Cash on Hand	\$404.16
Net Deposits	\$4,943,159.35

Miscellaneous Receipts

From	Item	Amount
American Tower	Cell Tower Rental	\$33,800.00
Boynton, Russell Jr.	Commercial Trash Fees	\$639.66
Cash Over/Short	Daily transactions	-\$1.45
Checks on hand 7/1/15		\$5,364.88
City of Ellsworth	Rescue Boat	\$5,000.00
Cole Transportation	Education	\$4,000.00
Conservation Cmsn	Donations	\$394.24
Ellsworth school Dept	Education	\$288.75
Hodgkins Trust	Trust payment	\$8,463.13
Joshua Willard	Education	\$50.00
Kids Peace	Education	\$20.30
Lamoine Baptist Church	Flags Donation	\$625.00
Lamoine Vol Fire Dept	Rescue Boat, TV	\$16,766.96
Mailhot, Robert	Returned Chk Paid	\$372.30
Mason, Erica	Returned Chk Paid	\$126.75
Mayo, Peter	Returned Chk Paid	\$100.00
ME School Mgt. Assoc	Education	\$963.00
MMA Risk Mgt	Insurance - Xfr Stn Fire	\$2,752.43
Parks & Lands	Planning Board Ads	\$171.24
Pulver, Robert	Replacement Check	\$323.22
RSU 24	Education	\$25,121.32
Stale Checks	returned to checking	\$17.38
Stanwood, Brian	Animal Control	\$25.00
State of Maine	Snowmobile Reg.	\$436.92
Marckoon, Stuart	Correction-Debit Card	\$180.00
Time Warner	Franchise Fee	\$11,580.18
Tainter, Vinal	Commercial Trash Fees	\$25.00

Total Miscellaneous

\$117,606.21

Other State Revenues

Animal Control Fine	\$200.00
BETE Reimbursement	\$1,167.00
Fuel Tax Refund	\$142.66
General Assistance	\$1,189.46
Homestead Payments	\$22,415.00
Parks - Revenue Sharing	\$1,550.44
Road Assistance	\$22,724.00
Burn Permits-On Line	\$38.00
Tree Growth Reimbursement	\$1,424.85
Veterans Exemption	\$1,522.00

Total State - Other **\$52,373.41**

Expense Reimbursements

From	Item	Amount
Central ME Fire Attack	Uncashed Check	\$150.00
Doug Gott & Sons	Planning Board Ads	\$197.08
HORPLand LLC	Planning Board Ads	\$61.90
McMullen Landscape	Planning Board Ads	\$47.18
Meyer, Chris	Cell phone	\$24.25
Me Municipal Association	Insurance Dividend	\$649.00
Municipal Review Cmte	Solid Waste	\$10,366.34
Patricia Wyshak	Planning Board Ads	\$53.92
Team Cheer	Recreation (Refund)	\$115.71
Yuckos, Inc.	Parks (Refund)	\$16.05

Total Expense Reimburse **\$11,681.43**

Total Payments by Recipient

Vendor	Amount	Appropriation	Item
Dotgov.gov	\$125.00	CTV	Website Domain
4 Imprint	\$316.71	Conservation Cmsn	Cups
Acadia Disposal District	\$634.03	Solid Waste	HHW Collection
Acadia Fuel LLC	\$4,790.97	Administration	& Fire Heating Fuel
Ackley, David	\$25.73	Accts Payable	Tax Refund
A-Copi Imaging	\$480.00	Administration	Copier Maintenance
Air Cleaning Specialists	\$605.00	Fire	Exhaust System Maint
Alert-All Corporation	\$85.00	Fire	Prevention
Alpha Software	\$399.00	Administration	Computer Software
Amazon.com	\$120.96	Fire	& CTV/Solid Waste

Vendor	Amount	Appropriation	Item
American Red Cross	\$600.00	Social Services	
Anderson, Sarah	\$4.00	Accts Payable	Tax Refund
Animal Control Association of Maine	\$85.00	Animal Control	Dues
Antczak, Janice	\$9.46	Accts Payable	Tax Refund
Apel, Raymond	\$300.00	Fire	Personnel Stipend
Arthur Ashmore Electric	\$1,500.00	CTV	Generator Install
Athletica	\$422.80	Recreation	Cheering
Awards, Signage & Trophy	\$100.27	Administration	Citizen of Year Plaque
Bangor Pipe & Supply	\$15.05	Fire	Station Maintenance
Bangor Savings Bank	\$13.00	Accts Payable	Tax Refund
Bean, Christopher	\$543.93	Fire	Reimbursements
Bender, Constance	\$100.00	Fire	Personnel Stipend
Berg Activware	\$917.38	Recreation	T-Shirts
Berry Cove Gardens	\$17,125.00	Roads	Tree Trimming
Berry, Bradford	\$188.87	Accts Payable	Tax Refund
Billings, Millard	\$4,288.44	Code Enforcement	Salary
Boynton, Russell Jr.	\$1,036.00	Parks	& Fire - Maint
Brey, Richard	\$62.05	Accts Payable	Tax Refund
Brodie, Carleton	\$300.00	Fire	Personnel Stipend
Broussard, Joan	\$105.00	Administration	Ballot Clerk
Brownie Troop 796	\$180.30	Accts Payable	Returnables
Brown's Communications	\$979.09	Fire	Radio Maintenance
Budwine, Kathryn	\$95.15	Accts Payable	Tax Refund
Buxton, Town of	\$5.49	Administration	Office Supplies
Byers, Shannon	\$1,006.39	Animal Control	Salary, Reimbursements
Cahn, Frederick	\$300.00	Fire	Personnel Stipend
Calais Rec. Dept.	\$50.00	Recreation	Cheering
Carbonite.com	\$59.99	Administration	Computer Software
Centreal ME Fire Attack	\$300.00	Fire	Training
Child & Family Opportunities	\$600.00	Social Services	
City of Ellsworth	\$3,520.00	Shellfishing	License, Enforcement
Cold Spring Water Co	\$300.00	Fire	Water Service
Colwell Diesel	\$3,470.24	Fire	Truck Maintenance
Community Health & Counseling	\$600.00	Social Services	
Computer Essentials	\$1,362.47	Code Enforcement	& CTV-Computers
Cooper, S. Josephine	\$923.50	Administration	Salary-Selectman
Cooper, Robert	\$83.11	Administration	Facilities Maint.
Core Logic	\$664.93	Accts Payable	Tax Refund
County Ambulance	\$12,415.50	Public Safety	Ambulance Contract

Vendor	Amount	Appropriation	Item
Coyne, Edna	\$8.72	Accts Payable	Tax Refund
Crawford, George	\$5,600.00	Roads	Sweeping, Mowing
CUSO Home Lending	\$20.66	Accts Payable	Tax Refund
Dandurand, Nathan	\$300.00	Fire	Personnel Stipend
Davis, Barbara	\$1,152.97	Accts Payable	Tax Refund
Davis, Kendall	\$33.25	CTV	Salary
Day, Jennifer	\$112.44	Accts Payable	Tax Refund
Dead River Company	\$459.91	Administration	Payroll Withholding
DeFusco, Kathleen	\$425.00	Administration	Ballot Clerk
Dogipot	\$99.35	Parks	Dog Waste Receptical
Donaldson, Cynthia	\$15.00	Administration	Ballot Clerk
Downeast Family YMCA	\$3,000.00	Recreation	Appropriation
Downeast Graphics & Print	\$453.83	Administration	Office Supplies
Downeast Horizons	\$600.00	Social Services	
East Bay Team Sales	\$114.97	Recreation	Cheering
East Lamoine Cemetery Corporation	\$2,011.97	Cemeteries	Vets Grave Maint
Eastern Agency on Aging	\$250.00	Social Services	
Eastern Maine Home Care	\$579.00	Social Services	
Eastern ME Emergency Vet	\$87.00	Animal Control	Animal Care cost
EBS	\$429.81	Solid Waste	Xfr Stn. Maintenance
Electronic Tax Payment	\$30,839.20	Administration	Payroll Withholding
Ellsworth American	\$1,737.28	Planning Board	& Adm-Advertising
Ellsworth Middle School	\$50.00	Recreation	Cheering
Ellsworth Public Library	\$7,368.00	Library	Appropriation
Ellsworth Waste Services	\$26.45	Solid Waste	Maintenance
Emera, Maine	\$6,875.95	Various Depts	Electricity
Engelhard, Shayna	\$23.58	Recreation	Cheering
Fail Safe Testing	\$4,758.00	Fire	Hose Testing
Fairpoint Communications	\$179.07	Administration	Fax Line
Farnsworth, Edward	\$400.00	Fire	Personnel Stipend
Fire Tech & Safety	\$365.83	Fire	Turnout Gear
First Advisors	\$1,318,193.81	Investment Mgt.	Transfers
First National Bank	\$15,803.52	Debt Service	Fire Rescue Boat
First National Bank	\$42,210.56	Debt Service	Fire Truck Loan
Forest Hill Cemetery	\$4,982.70	Cemeteries	Vets Grave Maint
Fowler, Jane	\$1,364.83	Administration	Salary-Assessor
Fowler, Heather	\$923.50	Administration	Salary-Selectman
Fowler, Jay & Son, Inc	\$9,049.50	Roads	Maintenance
Frenchman Bay Boating Company	\$922.08	Harbor	Guest Mooring

Vendor	Amount	Appropriation	Item
Frenchman Bay Riders	\$772.07	Accts Payable	Trail Maint/Returnables
Friends in Action	\$600.00	Social Services	
FW Webb Company	\$248.93	Fire	Hydrant Maintenance
Gallegos, Edward	\$6,329.68	Code Enforcement	& Adm - Salary
Galls.com	\$58.94	Fire	Turnout Gear
Giant Sub	\$99.20	Administration	Election Costs
Gibson Properties, LLC	\$318.60	Administration	General Assistance
Gilman Electric	\$50.46	Fire	Station Maintenance
Girl Scout Troop 422	\$237.05	Accts Payable	Returnables
Global Industries	\$1,337.85	Fire	Gear Lockers
Goebel, Peter	\$388.40	Fire	Reimbursements
Gold Star Cleaners	\$84.45	Fire	Clean Gear
Gott, Bruce	\$6.27	Accts Payable	Tax Refund
Grand Auditorium	\$600.00	Social Services	
Grand Rental Station	\$160.02	Fire	& Solid waste Maint
Griffin, Gregory	\$80.49	Accts Payable	Tax Refund
Haass, William	\$15.00	Harbor	Application Refund
Hancock County Firefighters Assoc.	\$125.00	Fire	Dues
Hancock County Habitat for Humanity	\$47.48	Solid Waste	Maintenance
Hancock County Planning Commission	\$1,370.00	Planning Board	Dues
Hancock County Treasurer	\$106,915.48	County Tax	
Hancock County Treasurer	\$2,419.03	Public Safety	Dispatch
Hannaford Food & Drug	\$77.94	Administration	General Assistance
Hartford Life Insurance	\$112.50	Administration	Volunteer Insurance
Haslam Septic	\$800.00	Solid Waste	Septage Contract
Herrick, David	\$811.75	Harbor	& Fire - Personnel
Hill, Jonathan	\$56.48	Accts Payable	Tax Refund
Home Depot	\$996.80	Various Depts	Maintenance
Hometown Fuel	\$344.85	Administration	General Assistance
Hospice Volunteers-Hancock Cty	\$600.00	Social Services	
HSJ Management	\$114.00	Administration	General Assistance
Industrial Protection Service	\$7,330.15	Fire	Turnout Gear
Inland Fisheries & Wildlife Dept	\$19,709.95	Accts Payable	Licenses, Registration
James Wadman, CPA	\$4,393.75	Administration	Audit
Jewell, Duane/Beth	\$126.58	Accts Payable	Tax Refund
Johnson, Bernard	\$1,294.66	Adm	& Fire - Personnel
Jones, Brett	\$467.01	Fire	Personnel Stipend
Jones, Douglas	\$350.00	Fire	Personnel Stipend
Jones, Nancy	\$401.27	Administration	Salary-Asst. Clerk

Vendor	Amount	Appropriation	Item
Jordan, Matthew	\$300.00	Fire	Personnel Stipend
Jordan, Michael	\$2,164.37	Adm	& CEO, Fire - Personnel
Jordan, Mildred	\$400.00	Fire	Personnel Stipend
K&T Environmental	\$2,536.93	Fire	Equipment, truck Maint
Kante, Aija	\$49.21	Recreation	Cheering
Kaspersky Anti Virus	\$137.04	Adm	Computer Software
Katahdin Analytical Services	\$1,160.00	Solid Waste	Landfill Monitoring
Kelley, Dylan	\$110.81	CTV	Salary
Kovacs, Jennifer	\$28,311.99	Administration	Salary-Clerk/Tax Col'r
Lachance, Joyce	\$904.39	Tax Abatement	
Lamoine Baptist Church	\$204.75	Accts Payable	Returnables
Lamoine Community Arts	\$186.80	Accts Payable	Returnables
Lamoine Volunteer Fire Dept	\$7,309.67	Fire	Training, reimburse
Lamoine General Store	\$21.17	Administration	Election Costs
Lamoine Historical Society	\$861.40	Social Services	& Returnables
Lamoine School Department	\$2,622,620.21	Education	Payroll & Operations
Lereta Corporation	\$270.67	Accts Payable	Tax Refund
Libby, Lawrence	\$58.66	Accts Payable	Tax Refund
Lifeflight of ME Foundation	\$600.00	Social Services	
Loaves & Fishes Food Pantry	\$600.00	Social Services	
Ludwig, George	\$170.35	Accts Payable	Tax Refund
ME Association of Assessing Officers	\$50.00	Administration	Dues
MacQuinn, Harold Inc.	\$1,359.25	Roads	Maintenance
Madrell, Linda	\$4.77	Accts Payable	Tax Refund
MAI Environmental	\$950.00	Solid Waste	Landfill Monitoring
Maine Coast Memorial Hospital	\$2,313.25	Social Services	& Fire - Resp. Testing
ME Federation of Firefighters	\$525.00	Fire	Dues
ME Fire Chief's Association	\$89.00	Fire	Dues
Maine Municipal Association	\$18,056.98	Administration	Insurance, Dues
ME Resource Recovery Assoc.	\$100.00	Solid Waste	Recycling
Maine Revenue Service	\$180.00	Administration	Training-Assessors
ME Town & City Management Assoc.	\$180.63	Administration	Dues, Training
Marckoon, Stuart	\$53,753.95	Administration	Salary, Health Ins.
Marshall, Maurice	\$90.00	Administration	Moderator
Martens, Frederick	\$150.00	Fire	Personnel Stipend
Mason, Nathan	\$923.50	Administration	Salary-Selectman
McAlpine, Zelma	\$76.56	Accts Payable	Tax Refund
McDevitt, Marion	\$320.00	Administration	Ballot Clerk
McFarland, Gary	\$1,477.60	Administration	Salary-Selectman

Vendor	Amount	Appropriation	Item
McGlinchey, Ronald	\$20.00	Accts Payable	Tax Refund
McMullen Landscape & Construction	\$106,401.53	Various Depts	Plowing, Mowing
MDI League of Towns	\$183.59	Administration	Dues
ME Municipal Health Trust	\$10,969.00	Administration	Health Insurance
ME Rural Water Association	\$175.00	Code Enforcement	Training
ME Town & City Clerks Association	\$50.00	Administration	Dues
Meyer, Chris	\$9,250.97	Solid Waste	Salary
Miro, Gloria	\$44.58	Accts Payable	Tax Refund
Me. Municipal Tax Collectors Assoc	\$50.00	Administration	Dues
Modern Screenprint	\$205.75	Harbor	Mooring Stickers
Confidential*	\$584.00	Administration	General Assistance
Morren, Karen/Jonathan	\$62.28	Accts Payable	Tax Refund
Morris Fire Protection	\$369.50	Fire	et al - Extinguishers
Morton Salt	\$11,643.47	Roads	Plowing
Municipal Review Committee	\$698.33	Solid Waste	PERC Fees
Murphy, Kevin	\$230.87	Harbor	Salary-Dep Hbr Master
NAPA of Ellsworth	\$187.58	Fire	Truck Maintenance
Newegg.com	\$100.98	CTV	Monitor
Nickerson, Harry	\$100.00	Fire	Personnel Stipend
Northern Tool & Equipment	\$174.48	Fire	Station Maintenance
Ohmart, Cecilia	\$92.35	Administration	Salary-Health Officer
Oliver, Maurice	\$512.00	Fire	Personnel Stipend
Open Door Recovery Center	\$600.00	Social Services	
Osborne's Plumbing & Heating	\$864.90	Fire	Furnace Maint
Parkside Rentals	\$262.00	Administration	General Assistance
Patterson & O'Connell	\$2,000.00	Administration	Legal
Pavement Management Services	\$8,760.18	Roads	Paving
PDQ Door	\$578.55	Roads	Salt/Sand Shed Maint
Peacock, Valerie	\$359.61	Accts Payable	Tax Refund
Penton Media/Price Digests	\$330.90	Administration	Excise books
PERC	\$43,576.19	Solid Waste	Disposal
Phillips Farms of Maine	\$225.00	Cemeteries	Marlboro Cemetery
Pine Point Fire Training	\$240.00	Fire	Training
Pine Tree Waste	\$44,354.40	Solid Waste	Transport, Recycle
Portland Glass	\$4.04	Administration	Maintenance
Postmaster	\$607.80	Administration	Postage
Pulver, Robert	\$323.22	Accts Payable	Replace lost check
Quill	\$1,616.39	Administration	Office Supplies
Registry of Deeds	\$2,711.00	Administration	Lien Costs

Vendor	Amount	Appropriation	Item
Eastside Builders	\$106.75	Receivable	Returned check
Peter Mayo	\$87.78	Receivable	Returned check
Robert Mailhot	\$372.30	Receivable	Returned check
Reynolds, Joseph	\$500.00	Fire	Personnel Stipend
RH Foster	\$238.78	Fire	Diesel
Ribcraft USA	\$45,764.33	Fire	Rescue Boat Purchase
Richardson, Dianne	\$25.00	Accts Payable	Tax Refund
Richter, Philip	\$150.00	Fire	Personnel Stipend
RJD Appraisal	\$3,585.00	Administration	Tax Maps, Appraisal
Roy, Beardsley Williams & Granger	\$2,228.50	Administration	Legal
Sargent, Adam	\$203.62	Solid Waste	Fill in operator
School Music-Lamoine School	\$247.20	Accts Payable	Returnables
Schust, Robert	\$150.00	Fire	Personnel Stipend
Secretary of State	\$69,454.50	Accts Payable	Motor Vehicle Reg.
Seibel, Robert	\$300.00	Fire	Personnel Stipend
The First	\$61.55	Administration	Bank Service Charges
Shell Fleet Plus	\$1,086.91	Fire	Diesel
Sherwin Williams	\$76.82	Administration	Town Hall Maintenance
Shoplet.com	\$88.32	Administration	Election Costs
Small Animal Clinic	\$172.00	Animal Control	Boarding fees
Smith, George	\$2,077.80	Fire	Salary/Hydrants
Smith, John	\$400.00	Fire	Personnel Stipend
Smythe, Sharon	\$7.00	Accts Payable	Tax Refund
Sports Program-Lamoine School	\$237.15	Accts Payable	Returnables
Stamps.com	\$2,203.17	Administration	Postage
Stanley, Elizabeth	\$485.30	Recreation	Basketball (shirts)
Stanwood, Robert	\$2.00	Accts Payable	Tax Refund
Staples	\$52.71	Administration	Office Supplies
State of Maine	\$176.00	Solid Waste	Annual Report
State of Maine	\$1,951.25	Code Enforcement	Plumbing Permits
State of Maine	\$210.00	Fire	Labor Department Fine
State of Maine	\$1,100.00	Accts Payable	Dog Licenses
State of Maine	\$3,966.00	Accts Payable	Payroll Tax Withheld
State of Maine	\$7.23	Administration	Sales Tax
State of Maine	\$166.40	Accts Payable	Vital Records
State of Maine	\$85.00	Administration	Training
State of Maine	\$276.00	Solid Waste	License
State of Maine	\$80.00	Fire	Boiler Inspection
Stone, Gregory	\$1,177.57	Recreation	Various programs

Vendor	Amount	Appropriation	Item
Sundt, Lorraine	\$21.10	Accts Payable	Tax Refund
Survey Monkey	\$300.00	Comp. Plan	
Time Warner	\$1,739.46	Administration	& Fire, CTV (telephone)
Town Hall Streams	\$1,800.00	CTV	Streaming
Towne, Terry	\$1,385.24	Administration	Salary-Assessor
Trask-Decrow Machinery	\$1,383.47	Fire	Compressor
Trenton Marketplace	\$64.35	Fire	Hose Testing
UPS Store	\$41.51	Solid Waste	Landfill Monitoring
US Diary	\$199.73	Administration	Office Supplies
Verizon Wireless	\$1,766.24	Various Depts	Cell phones
Viking, Inc	\$1,557.64	Roads	& Fire - Maintenance
Wal-Mart	\$1,315.31	Administration	Office Supplies
Washington, Wiliam	\$188.87	Accts Payable	Tax Refund
WB Mason	\$114.66	Administration	Office Supplies
Wellman Paving, Inc.	\$208,915.90	Roads	Paving
Washington/Hancock Cmty Agency	\$600.00	Social Services	
White Sign Company	\$558.20	Roads	Signs
WIC Program	\$600.00	Social Services	
Wildlife Control Supplies	\$107.03	Animal Control	Supplies
Wilson, Julie/Lawriston	\$54.13	Accts Payable	Tax Refund
Wilson's Ground Maintenance	\$9,600.00	Roads	Crack Sealing
WNSX Radio	\$114.00	Administration	Advertising
Work Store	\$507.64	Recreation	shirts
World of Flags	\$897.84	Flag Program	
Xpress of Maine	\$1,320.91	Administration	Town Reports
Young, Joseph Jr.	\$434.02	Fire	Personnel Stipend
Yuckos	\$219.00	Parks	Dog Waste Receptacle
Zacchio, Michael	\$12.62	Accts Payable	Tax Refund
Total Checks Written	\$5,058,772.80		

Report on other Asset Accounts

Cash on Hand	\$404.16	This amount was collected in the tax collector's office on June 29 & June 30, 2016 and deposited into the town's checking account July 1, 2016
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Investment Management – First Advisors

Beginning	Interest	Transfers In	Transfers Out	Ending Balance
\$1,335,498.35	\$9,430.75	\$1,252,200.00	\$1,477,800.00	\$1,119,329.10

Petty Cash - The cash drawer count as of June 30, 2016 was \$200.00

Prepaid Property Taxes

FY 2016/2017	Map	Lot	Total Paid
Pedrone, James	14	5	\$ 3.56
Arnott, John	4	1-2	\$ 846.89
Phillips Estate	7	1	\$ 12.28
Ackley, David	11	35	\$ 662.80
Schoene, Laura	12	44	\$ 7,000.00
Hemingway, Charles	14	78	\$ 1,000.00
Total			\$ 9,525.53

Property Taxes Receivable (2015/16)

LASTNAME	FIRSTNAME	MAP	LOT	TaxBal
Ahlblad	Lynn	4	24	\$2,482.58
Arsenault	Michael	19	11	\$119.00
Arthur	Susan	10	5- 3	\$3,526.92
Ashmore	George	13	25	\$1,017.07
Barnes	Estate of Pauline L.	16	7	\$1,108.98
Barnes	Jay	16	16	\$391.88
Becker	Ronald	4	41-2	\$672.66
Billings	Terry	7	27	\$387.37
Blood	Robert	14	52	\$664.58
Bond	Vernon	3	12- 2	\$1,151.90
Boynton	Russell	1	81- 2	\$807.49
Brooks	Barbara	4	24-2	\$1,604.89
Brown	Aaron	9	24	\$1,455.41
Bump	John	4	36-19	\$2,073.53
Butler	Kathleen	16	37	\$2,455.31
Cadillac Associates LLC		6	20	\$121.20
Callahan	Christine	18	11	\$559.04
Ciampa	Michael	10	5-12-1	\$1,260.48
Clewley	John	16	45	\$1,681.65
Conti	Donald	14	35-1	\$1,207.46
Coward	Avis	8	4- 6	\$1,940.21
Curtis	Anne Metcalf	3	40	\$301.87
Dafonte	Mario	5	14- 8	\$194.42
Damon	Michael	3	9-8	\$831.23
Day	James	4	54-2	\$1,179.68
Dennison	David	10	5-11	\$3,363.30
Deslsles	Estate of Doris M.	2	25-1	\$795.88
Deslsles	Estate of Doris M.	2	25	\$749.42

LASTNAME	FIRSTNAME	MAP	LOT	TaxBal
Federal Ntl. Mortgage Assn.		21	1	\$576.71
Fennelly	William	6	4- B	\$906.98
Fenton	Hancock	16	20	\$8,240.59
Fickett	David	1	44	\$1,637.21
Fredette	Cynthia	4	46- 3	\$2,780.53
Gaynor	Robert	10	5-12-2	\$2,502.78
Ghander	Dr. Atif	10	8-4	\$9,115.25
Graham	Charles	3	10	\$828.20
Graham	H. Ray	1	20	\$1,406.42
Griffin	Harvey	7	18-1	\$1,347.34
Handy	Robert	5	5-1	\$623.17
Harris	John	9	25	\$572.67
Haslam	Robert	13	5-4	\$530.25
Henderson	Susan Stuwe	1	23-4	\$252.50
Henderson	Susan Stuwe	1	23-5	\$241.39
Herman	Estate of Marilyn	14	16	\$182.04
Herrick	David	20	14	\$1,037.27
Higgins	Susan	4	14- 1	\$1,207.96
Higgins	Tammi	10	1	\$68.72
HSJ Real Estate Title Holding		9	28	\$127.26
Johnson	Carlton	4	6- 5	\$882.64
Jordan	Richard	19	14	\$568.63
Joy	Steven	1	29-4	\$3,727.91
Joy	Steven	4	46	\$831.23
Joy	Steven	4	48	\$717.10
Karst	John	4	7	\$622.62
Keene	Michael	4	41-A	\$843.35
Kohlenbush	William	2	13	\$224.45
Kohlenbush	William	6	35	\$914.05
Luck	J. Alexander	4	44-2	\$414.10
MacDonald	Carolynne	16	28	\$2,054.85
Malloy	Patricia	1	23-3	\$237.86
Mannisto	Gregory	13	43-B	\$1,297.46
McDevitt	Peter	1	15	\$748.41
Mikes	Robert	14	42	\$2,172.00
Mingo	Michelle	6	25-3	\$599.94
Morley	Amy	5	4-5	\$146.95
Mullen	Janet	1	28-1	\$1,682.66
Nasberg	Gerald	7	3	\$942.33

LASTNAME	FIRSTNAME	MAP	LOT	TaxBal
Newton	David	12	20	\$1,396.32
Norris	Heirs of Eleanor	5	1	\$446.92
Norris	Kevin	5	2	\$882.74
Norris	Kevin	5	1-4	\$530.75
Ouellette	Pamela	14	15-4	\$1,423.09
Palosky	Karen	14	56-1	\$1,434.20
Pantani	T. Maire	4	13-10	\$152.51
Pantani	T. Maire	4	13- 9	\$154.02
Pantani	T. Maire	4	13	\$34.34
Pidhurney	Amy	12	48	\$660.54
Pinkham	William	10	29-7	\$79.28
Power	Susan	7	4-A- 3	\$159.08
Racicot	Mary	5	5	\$468.62
Ranco	John	4	48-1	\$5.04
Rauch	Steven	4	36-16	\$8.52
Reece	Pauline	5	11	\$1,024.64
Reiner	Rebecca	3	15B	\$346.43
Richter	Gregory	4	32	\$239.37
Rose	Alisha	6	1	\$341.38
Sandelli	Alfred	14	66	\$214.12
Sandelli	Alfred	14	56	\$540.35
Sanders	Malcolm	7	10	\$778.71
Sherwood	Ellen	14	7-3	\$1,407.94
Simons	Ronald	7	4-A	\$25.76
Simons	Ronald	7	4-A- 2	\$169.68
Simons	Ronald	7	4-A- 4	\$256.54
Simons	Ronald	7	4-A- 5	\$188.87
Simons	Ronald	7	4-A- 7	\$233.31
Sinclair	Pamela	9	9	\$218.47
Souththivong	Alicia	19	8	\$2,129.08
St. Pierre	Joanne	9	15-7A	\$1,223.11
Stan	Brian	11	27	\$45.00
Stetler	Jesse	4	46- 1	\$641.35
Sullivan	Peter	4	52	\$324.21
Sullivan	Peter	4	53	\$59.59
Thomas	Tim	2	4	\$119.18
Tilden	Benjamin	10	29-6	\$1,113.02
Tilden	Lori	7	29-2	\$965.56

LASTNAME	FIRSTNAME	MAP	LOT	TaxBal
Tilden	Lori	10	29-6 on	\$379.76
Tilden	Lori	7	29-2A	\$374.71
Tozier	Donald	9	15-3	\$686.80
Tracy	Juanita	3	43	\$1,307.95
Volkoff	Andrew	14	56-1B	\$258.26
Vroom	Eric	9	17-on	\$137.86
Walker	William	3	10-8	\$1,681.65
Walker	William	3	14-2	\$113.12
Wallace	Richard	10	29-8	\$518.13
Ward	Frieda	5	4-1	\$830.22
Watts	Beverly	19	4	\$511.56
Whitcomb	Benjamin	13	8	\$588.83
Whitcomb	Benjamin	13	9-2	\$4,530.86
Wilk	Estate of Richard	14	59-1	\$184.83
Witkus	Mark	20	5- 4	\$159.08
Wyshak	Patricia	8	14-3	\$3,977.89
Zerrien	Richard	7	26	\$89.89
		Total		\$124,692.23
Personal Property				
LASTNAME	FIRSTNAME	MAP	LOT	Tax Balance
Brooks	Barbara	0	PP	\$163.62
Harris	Donald	0	PP	\$26.26
Keene	Michael	0	PP	\$409.05
Weber	Charles	0	PP	\$232.30
		Total		\$831.23
		Grand Total		\$125,523.46

Unpaid Personal Property Taxes

Year	Amount	Due From
2011-12	\$950.00	Adam Fronczak
2012-13	\$28.38	Christopher Norris, d/b/a Pro Auto
2013-14	\$209.25	Christopher Norris, d/b/a Pro Auto

Homestead Reimbursement Due From State of Maine

Beginning Bal	Rec'd 7/9/15	Tax Committed	Rec'd 9/9/15	Rounding	Ending Balance
\$5,536.00	\$5,536.00	\$21,945.79	\$16,879.00	\$0.21	\$5,067.00

Supplemental Taxes Receivable

Due From	Map	Lot	Amount	Tax Year	Due Date
Joy, Steve/Athanasia	4	55-1	\$775.68	2015	07/10/16
Joy, Steve/Athanasia	4	55-1	\$791.04	2014	07/10/16

Total Due 6/30/16 \$1,566.72

2014/15 Tax Liens Receivable

LASTNAME	FIRSTNAME	MIDDLE	MAP	LOT	Balance
Ahlblad	Lynn		4	24	\$1,265.87
Arthur	Susan		10	5- 3	\$3,596.76
Barnes	Estate of Pauline L.		16	7	\$1,504.83
Barnes	Jay		16	16	\$399.64
Blood	Robert	E.	14	52	\$677.74
Brooks	Barbara		4	24-2	\$1,636.67
Chanthirat	Pornsivon		19	8	\$2,171.24
Damon	Michael	E.	3	9-8	\$847.69
Day	James	A	4	54-2	\$1,203.04
Fennelly	William	P	6	4- B	\$919.79
Fickett	David	C	1	44	\$1,534.45
Gaynor	Robert	H.	10	5-12-2	\$423.31
Handy	Robert		5	5-1	\$635.51
*Haslam	Robert		13	5-4	\$540.75
Higgins	Susan	T.	4	14- 1	\$1,231.88
Jordan	Richard	D	19	14	\$566.50
Joy	Steven	E.	4	46	\$847.69
Joy	Steven	E.	4	48	\$378.01
Luck	J. Alexander		4	44-2	\$211.15
Mingo	Michelle	R.	6	25-3	\$611.82
Ouellette	Pamela	C	14	15-4	\$1,451.27
Reiner	Rebecca	R	3	15B	\$295.24
Sandelli	Alfred	J.	14	66	\$218.36
Sandelli	Alfred	J.	14	56	\$551.05
St. Pierre	Joanne	J.	9	15-7A	\$393.43
Sullivan	Peter	P.	4	52	\$330.63
Sullivan	Peter	P.	4	53	\$60.77
Tilden	Benjamin	L	10	29-6	\$1,089.09
Tozier	Donald		9	15-3	\$700.40
Tracy	Juanita	S.	3	43	\$760.41
Walker	William	C.	3	10-8	\$1,714.95

LASTNAME	FIRSTNAME	MIDDLE	MAP	LOT	Balance
Walker	William	C.	3	14-2	\$115.36
Totals					\$28,885.30

*Liens filed July 25, 2017 automatically matured on January 27, 2017. This lien remained unpaid after the automatic foreclosure date which was extended due to a notification issue until February 21, 2017. All other liens were paid in full prior the automatic foreclosure.

Accounts Receivable (non-education)

Due From	Item	Amount	Date rec'd	TR #
MRRA	Recycling Revenue	\$36.64	5-Jul-16	4931
Marckoon, Stuart	Cell phone-Adm	\$12.67	6-Jul-16	4932
First Advisors	Adm-Banking	\$5.00	7-Jul-16	4941
MRRA	Recycling Revenue	\$20.97	12-Jul-16	4954
MRRA	Recycling Revenue	\$16.86	25-Jul-16	4989
MRRA	Recycling Revenue	\$22.62	8-Aug-16	5044
Municipal Review Cmte	PERC Reduction	\$1,827.90	15-Aug-16	5060
MRRA	Recycling Revenue	\$38.31	18-Aug-16	5071
		Total	\$1,980.97	

Demolition Debris Account Receivable

Due from John Clewley \$329.08

Due from Cemetery & Hodgkins Trust Funds – These are auditing entries – please refer to the annual audit for further information.

Credit Cards Receivable \$806.68

Date Rec'd	Amount	Treas Rec #
7/5/16	\$284.86	4927
7/6/16	\$521.82	4935
Total	\$806.68	

Code Enforcement Fund

Beginning	Interest	Xfr In	Xfr Out	Ending
\$26,447.44	\$161.00	\$3,200.76	\$7,000.00	\$22,809.20

School Department Accounts are reconciled by the Lamoine School Department and final figures provided by the town's auditor.

Fire Truck Reserve Fund

Beginning	Interest	Ending
\$1,472.87	\$9.10	\$1,481.97

Road Assistance Fund

Beginning	Interest	Xfr In	Xfr Out	Ending
\$58,479.78	\$473.49	\$22,938.81	\$0.00	\$81,892.08

Education Capital Reserve

Beginning	Interest	Xfr In	Xfr Out	Ending
\$9,668.16	\$59.74	\$0.00	\$0.00	\$9,727.90

Revaluation Reserve

Beginning	Interest	Xfr In	Xfr Out	Ending
\$107,209.54	\$662.42	\$0.00	\$0.00	\$107,871.96

Parks Fund

Beginning	Interest	Xfr In	Xfr Out	Ending
\$8,939.25	\$66.31	\$2,265.32	\$0.00	\$11,270.88

Recreation Fund

Beginning	Interest	Xfr In	Xfr Out	Ending
\$0.00	\$6.96	\$7,431.67	\$0.00	\$7,438.63

Sesquicentennial (Lamoine 150) Fund

Beginning	Interest	Xfr In	Xfr Out	Ending
\$0.00	\$6.01	\$6,666.66	\$0.00	\$6,672.67

Cable TV Fund

Beginning	Interest	Xfr In	Xfr Out	Ending
\$38,405.27	\$280.95	\$8,930.05	\$0.00	\$47,616.27

Insurance Deductible Fund

Beginning	Interest	Xfr In	Xfr Out	Ending
\$7,494.66	\$47.85	\$600.00	\$0.00	\$8,142.51

Harbor Fund

Beginning	Interest	Xfr In	Xfr Out	Ending
\$19,095.41	\$126.47	\$1,739.55	\$0.00	\$20,961.43

Veterans' Memorial Fund

Beginning	Interest	Xfr In	Xfr Out	Ending
\$5,529.69	\$33.55	\$0.00	\$131.92	\$5,431.32

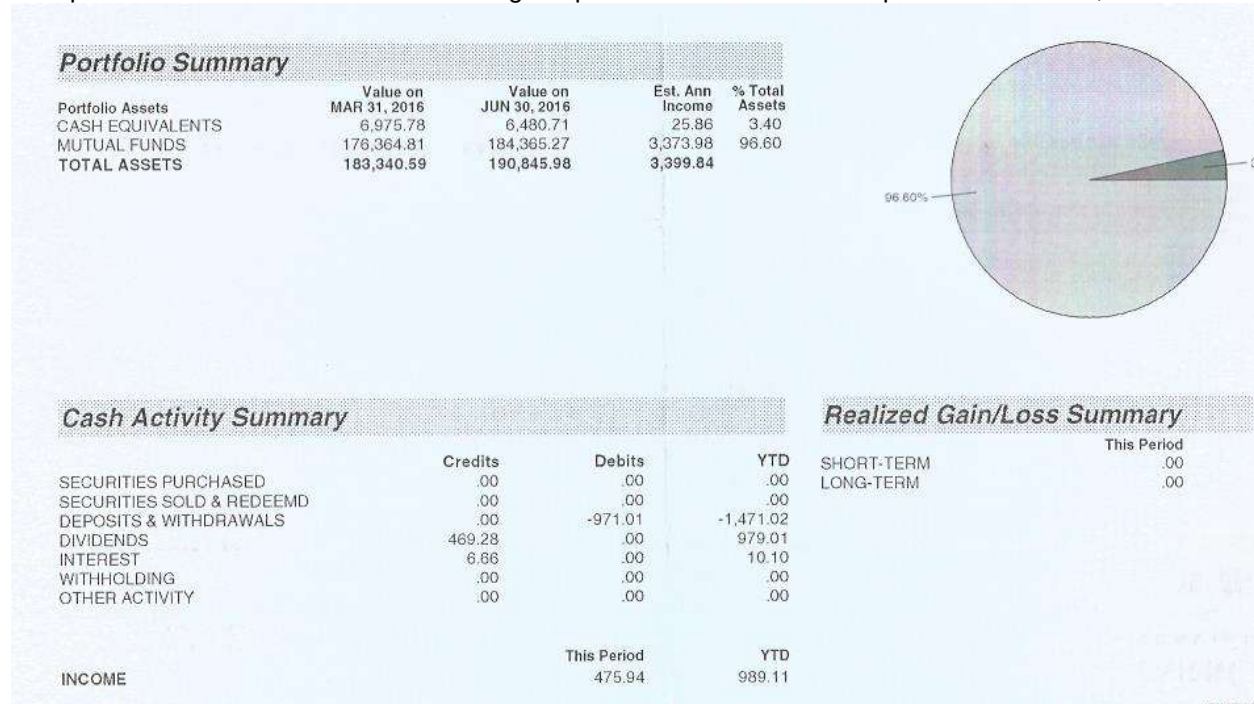
Capital Improvements Fund

Beginning	Interest	Xfr In	Xfr Out	Ending
\$54,936.50	\$339.41	\$0.00	\$0.00	\$55,275.91

Hodgkins Trust Fund

Beginning	Interest	Xfr In	Xfr Out	Ending
\$0.00	\$30.97	\$25,434.00	\$0.00	\$25,464.97

The Allen & Leurene Memorial Trust is held by Bar Harbor Bank & Trust and disburses funds to the town on a periodic basis for use for town buildings or parks. This is the Trust report as of June 30, 2017



Cemetery Fund Accounts East Lamoine Cemetery

Beginning Balance	\$2,501.85	
Interest	\$14.79	
Disbursed to Cemetery Association	-\$101.21	
Ending Balance	\$2,415.43	
Lots	Original Amt	w/Interest
Harding/Hodgkins	\$500.00	\$503.22
Huckins, Harding, Harrington & King	\$1,400.00	\$1,408.99
A&H Googins	\$500.00	\$503.22
Total	\$2,400.00	\$2,415.43

Cemeteries – Forest Hill

Beginning Balance	\$2,293.28	
Interest	\$13.59	
Disbursed to Cemetery Association	\$92.70	
Ending Balance	\$2,214.17	
Lots	Original Amt	w/Interest
J&E King	\$1,000.00	\$1,006.44
Hodgkins, Coolidge, Clark	\$1,200.00	\$1,207.73
Total	\$2,200.00	\$2,214.17

Cemeteries – Marlboro

Beginning Balance		\$9,371.60
Interest		\$57.90
Ending Balance		\$9,429.51
Lots	Original Amt	w/Interest
Percy Bragdon	\$1,977.27	\$7,428.38
R&A Smith	\$500.00	\$1,364.85
Town of Lamoine	\$0.00	\$636.28
Total	\$2,477.27	\$9,429.51

Fixed Assets (Additions & Deletions from inventory)

Item	Purchase Date	Value/Cost	Removal Date	Removal Reason	Valuation Removed
Rescue Boat	7/16/15	\$91,069.00			
Compressor	3/24/16	\$1,248.00			
Boat Motor & Trailer			5/27/2016	Sold to Ellsworth	\$20,000.00
		\$92,317.00			

The auditor determines the final fixed asset value based on depreciation schedules. Please refer to the audit for further information.

Land Conservation Fund

Beginning	Interest	Xfr In	Xfr Out	Ending
\$7,402.09	\$50.88	\$2,000.00	\$0.00	\$9,452.97

Conservation Commission Fund

Beginning	Interest	Xfr In	Xfr Out	Ending
\$0.00	\$0.80	\$650.22	\$0.00	\$651.02

Heating Assistance Fund

Beginning	Interest	Xfr In	Xfr Out	Ending
\$0.00	\$8.79	\$8,936.77	\$0.00	\$8,945.56

Accounts Payable

Vendor	Item	Amount
Meyer, Chris	SW-Xfr Stn. Mgr	\$ 225.00
Verizon Wireless	Adm-Phone	\$ 48.76
Verizon Wireless	SW-Phone	\$ 14.40
Verizon Wireless	Fire-Phone	\$ 13.39
Verizon Wireless	ACO-Phone	\$ 48.76
K&T Environmental	Fire-Truck Maint.	\$ 33.80
Marckoon, Stuart	Adm-Benefits	\$ 298.77
Byers, Shannon	ACO-Labor	\$ 592.50
Byers, Shannon	ACO-Mileage	\$ 155.00
Byers, Shannon	ACO-Expenses	\$ 79.87

Kovacs, Jennifer	Adm-Mileage	\$ 8.00
Marckoon, Stuart	Adm-Mileage	\$ 124.00
Gallegos, Edward R	Adm-Maint	\$ 9.00
Gallegos, Edward R	Parks-B'field	\$ 467.50
Gallegos, Edward R	CEO	\$ 113.00
Fairpoint Communications	Adm-Fax Line	\$ 32.42
Viking Lumber	Roads-Mill Rd.	\$ 125.00
PERC	SW-PERC	\$ 604.45
Marckoon, Stuart	Adm-Mileage	\$ 130.50
Marckoon, Stuart	Roads-Mileage	\$ 18.00
Kelley, Dylan	CTV	\$ 12.00
McMullen Landscape Construction	Adm-Grouds	\$ 100.00
McMullen Landscape Construction	Parks-Lam Beach	\$ 300.00
McMullen Landscape Construction	Roads-SS Shed	\$ 55.00
McMullen Landscape Construction	SW-Maint	\$ 90.00
EBS	Parks-B'field	\$ 213.59
Municipal Review Cmte	SW-PERC	\$ 174.23
First National Bank	Fire Truck Loan	\$ 41,460.79
Emera, Maine	Streetlight	\$ 36.49
Pine Tree Waste	SW-Transport	\$ 2,585.39
Pine Tree Waste	SW-Recycle	\$ 1,063.67
Emera, Maine	Adm-Electric	\$ 207.23
Emera, Maine	Roads-Streetlights	\$ 15.91
Emera, Maine	Roads-Streetlights	\$ 45.80
Emera, Maine	Roads-Salt Sand Shed	\$ 15.63
Emera, Maine	Fire-Electric	\$ 113.94
Emera, Maine	Solid Waste-Electric	\$ 23.95
Wal-Mart	Adm-Ofc Supply	\$ 27.97
Gold Star Cleaners	Fire-TO Gear	\$ 7.50
Boynton, Russell Jr.	Parks-Lam Beach	\$ 205.00
Boynton, Russell Jr.	Parks-B'field	\$ 82.00
Greg Stone	Recreation	\$ 37.95
Lamoine School Department	School Payroll	\$ 48,817.29
Total		\$98,833.45

Education Accrued Salaries – This figure is provided by the Lamoine School Department through the audit process.

Encumbered Funds

Encumbered as of 6/30/16	Encumbered
Transfer Station Camera	\$ 2,000.00
Anderson Garage	\$ 281.33
Comp Planning	\$ 14,246.17
Marlboro Beach Rd.	\$ 1,200.00
Asa's Lane	\$ 1,500.00
Shore Rd	\$ 1,000.00
Buttermilk Rd.	\$ 2,500.00
Birchlawn Dr.	\$ 500.00
Maxwell Ave.	\$ 300.00
Lorimer Rd.	\$ 500.00
Needles Eye Rd	\$ 2,000.00
Seal Point Rd.	\$ 1,500.00
Walker Rd.	\$ 2,000.00
Mill Rd.	\$ 2,500.00
Berry Cove Rd.	\$ 1,000.00
Gully Brook Rd.	\$ 1,500.00
Fire-Pump Maint (truck 401)	\$ 405.66
Total	\$ 34,933.16

State Dogs, Inland Fisheries & Wildlife, Motor Vehicles and Vital Records payable accounts were paid to the State of Maine on Expenditure Warrant 1 and disbursed per policy on July 1, 2016, and the Shellfish License fees payable disbursed in a similar manner to the City of Ellsworth.

Reference may be made to the budgeted expenditures and revenues in the budget section of this report.

The remainder of the liability and fund balance accounts listed on the balance sheet are audited balances provided by the town's auditor as a result of business operations during the year. Adjustments to the asset accounts will be made during the fiscal year ending June 30, 2017 based on the operational fund balances at the end of 2016.

There were no significant changes in the town's treasury system during the year.

Respectfully submitted,

Stuart Marckoon, Treasurer

Audit Report – Fiscal Year Ending June 30, 2016

**James W.
Wadman**
Certified Public Accountant

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James W. Wadman, C.P.A.

Ronald C. Bean, C.P.A.

Kellie M. Bowden, C.P.A.

Wanese L. Lynch, C.P.A.

Any E. Atherton, C.P.A.

INDEPENDENT AUDITOR'S REPORT

Members of the Board of Selectmen
Town of Lamoine
Lamoine, ME 04605

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Lamoine, Maine (the Town) as of and for the fiscal year ended June 30, 2016, including the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Lamoine, Maine, as of June 30, 2016, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension disclosure schedules on pages 3 through 6 and 25 through 27 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Lamoine, Maine's financial statements as a whole. The supplementary information and the schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the financial statements. The supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the State of Maine Department of Education.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully Submitted,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A.
January 30, 2017

TOWN OF LAMOINE, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2016

The management of the Town of Lamoine, Maine (the Town) offers readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2016. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net Position – The assets of the Town exceeded its liabilities at the fiscal year ending June 30, 2016 by \$9,710,963 (presented as "net position"). Of this amount, \$1,097,184 was reported as "unrestricted net position". Unrestricted net position represents the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

Changes in Net Position – The Town's total net position increased by \$97,731 (a 1.0% increase) for the fiscal year ended June 30, 2016.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended June 30, 2016, the Town's governmental funds reported a combined ending fund balance of \$1,712,236, a decrease of \$7,616 in comparison with the prior year. Of this total fund balance, \$520,416 represents general unassigned fund balance. This unassigned fund balance represents approximately 16.6% of the total general fund expenditures for the fiscal year.

Long-term Debt:

The Town's total long-term debt obligations decreased \$108,414 (26.4%) during the current fiscal year. There were no new debt obligations issued during the year. Existing debt obligations were retired according to schedule.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three component's: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison) and other supplementary information. These components are described below:

Government-wide Financial Statements

The government-wide financial statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting and are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business. They distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The statement of net position includes all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt), with the difference between the two reported as net position. The statement of activities shows how the Town's net position changed during the year, regardless of the timing of related cash flows. The government-wide financial statements can be found on pages 7 - 8 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The fund financial statements include statements for two categories of activities – governmental funds and fiduciary funds.

The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting and are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund

balance provide a reconciliation to explain the differences between the governmental funds and governmental activities. The basic governmental fund financial statements can be found on pages 9 - 10 of this report.

The fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the School Department's own programs. The accounting used for fiduciary funds is much like that used for the government-wide financial statements. The fiduciary fund financial statements can be found on pages 11 - 12 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found on pages 13 - 24 of this report.

Required Supplementary Information

This section includes a budgetary comparison schedule, which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary), schedule of proportionate share of net pension liability and schedule of employer contributions. Required supplementary information can be found on pages 25 - 27 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

The largest portion of the Town's net position (81.9%) reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges and other immovable assets), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmental Activities	Business-like Activities	Total 2016	Total 2015
Current Assets	\$ 2,059,524	\$ 0	\$ 2,059,524	\$ 2,126,664
Capital Assets	\$ 8,252,537	\$ 0	\$ 8,252,537	\$ 8,427,177
<i>Total Assets</i>	<i>\$10,312,061</i>	<i>\$ 0</i>	<i>\$10,312,061</i>	<i>\$10,553,841</i>
Deferred Outflows	\$ 55,992	\$ 0	\$ 55,992	\$ 0
<i>Total Assets and Deferred Outflows</i>	<i>\$10,368,053</i>	<i>\$ 0</i>	<i>\$10,368,053</i>	<i>\$10,553,841</i>
Current Liabilities	\$ 385,376	\$ 0	\$ 385,376	\$ 571,038
Other Liabilities	\$ 255,373	\$ 0	\$ 255,373	\$ 359,666
Deferred Inflows	\$ 16,341	\$ 0	\$ 16,341	\$ 9,906
Net Position:				
Invested in Capital Assets	\$ 7,950,319	\$ 0	\$ 7,950,319	\$ 8,016,545
Restricted	\$ 663,459	\$ 0	\$ 663,459	\$ 635,401
Unrestricted	\$ 1,097,184	\$ 0	\$ 1,097,184	\$ 961,286
<i>Total Liabilities, Deferred Inflows, and Net Position</i>	<i>\$10,368,053</i>	<i>\$ 0</i>	<i>\$10,368,053</i>	<i>\$10,553,841</i>

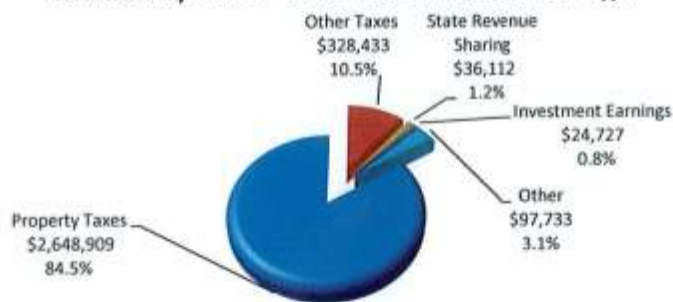
An additional portion of the Town's net position (6.8%) represents resources that are subject to external restrictions on their use. The remaining balance of unrestricted net position (11.3%) may be used to meet the government's ongoing obligations to citizens and creditors.

Changes in Net Position

Governmental activities increased the Town's net position by \$97,731. This increase was primarily due to conservative budgeting and controlled costs.

	Governmental Activities	Business-like Activities	Total 2016	Total 2015
<i>Revenues;</i>				
Tax Revenues	\$ 2,977,342	\$ 0	\$ 2,977,342	\$ 2,988,214
RSU Transfer	\$ 0	\$ 0	\$ 0	\$ 1,032,094
Investments	\$ 24,727	\$ 0	\$ 24,727	\$ 12,275
Revenue Sharing	\$ 36,112	\$ 0	\$ 36,112	\$ 34,390
Other	\$ 97,733	\$ 0	\$ 97,733	\$ 103,323
<i>Total Revenues</i>	\$ 3,135,914	\$ 0	\$ 3,135,914	\$ 4,170,296
<i>Expenses;</i>				
Administration	\$ 180,958	\$ 0	\$ 180,958	\$ 204,239
Protection	\$ 96,714	\$ 0	\$ 96,714	\$ 81,915
Health/Sanitation	\$ 95,569	\$ 0	\$ 95,569	\$ 98,724
Transportation	\$ 523,334	\$ 0	\$ 523,334	\$ 348,835
Education	\$ 1,965,866	\$ 0	\$ 1,965,866	\$ 1,898,488
Unclassified	\$ 22,438	\$ 0	\$ 22,438	\$ 20,776
Assessments	\$ 153,305	\$ 0	\$ 153,305	\$ 67,322
<i>Total Expenses</i>	\$ 3,038,183	\$ 0	\$ 3,038,183	\$ 2,720,299
Changes in Net Position	\$ 97,731	\$ 0	\$ 97,731	\$ 1,449,998

Revenues by Source - Governmental and Business-Type



Expenditures by Source - Governmental and Business-Type



FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

Governmental Funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$1,712,236, a decrease of \$7,616 in comparison with the prior fiscal year. Approximately 30.4 percent of this total amount constitutes unassigned fund balance. The remainder is reserved to indicate that it is not available for new spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

GENERAL FUND BUDGETARY HIGHLIGHTS

Variances between actual General Fund revenues and expenditures and the final amended budget included the following:

- \$9,342 positive variance in real estate and personal property tax revenues. Actual collections were 95.2% of the levy as compared to 96.0% in the prior year. Even with this decreased percentage, there was a reduction in unavailable property tax revenue due to high collections within 60 days of year end.
- \$95,715 positive variance in all other revenues. This is primarily due to conservative budgeting, higher than expected excise tax revenues and unbudgeted donations.
- \$98,645 negative variance in highways & bridges expenditures. This is due to the capital road projects being funded by balances in carry forward reserves from the prior year.
- \$45,632 negative variance in capital outlay expenditures. This is due to capital expenditures being funded by balances in carry forward reserves from the prior year.
- \$62,752 positive variance in all other expenditures. This is primarily due to conservative budgeting and controlled expenditures.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental activities amounts to \$21,850,247, net of accumulated depreciation of \$13,597,710, leaving a net book value of \$8,252,537. There were current year additions of \$45,632 for the purchase of a new rescue watercraft, \$25,238 of school building improvements and \$238,771 of road improvements. There were no current year retirements or impairments. Additional information on the Town's capital assets can be found in Note 4 of the notes to the financial statements on page 19 of this report.

Debt

The Town has total bonded debt outstanding of \$0 and \$302,218 of total outstanding loans that is backed by the full faith and credit of the Town. The outstanding debt decreased \$108,414 during the current fiscal year. Additional information on the Town's long-term debt can be found in Note 7 of the notes to the financial statements on page 20 of this report.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all citizens, taxpayers, investors and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Lamoine, 606 Douglas Highway, Lamoine, ME 04605.

TOWN OF LAMOINE, MAINE
STATEMENT OF NET POSITION
JUNE 30, 2016

(Exhibit I)

	<u>Governmental Activities</u>
<u>Assets & Deferred Outflows</u>	
<u>Assets</u>	
Cash and Cash Equivalents	\$61,886
Investments, at Fair Market Value	\$1,582,923
Accounts Receivable	\$167,787
Taxes and Tax Liens Receivable	\$157,163
School Lunch Inventory, at cost	\$1,710
Prepaid Expenses	\$88,054
<u>Capital Assets</u>	
Land	\$122,029
Other Capital Assets, net of Accumulated Depreciation	\$8,130,508
Total Capital Assets	<u>\$8,252,537</u>
<u>Total Assets</u>	<u>\$10,312,061</u>
<u>Deferred Outflows of Resources</u>	
Related to Pensions	<u>\$55,992</u>
<u>Total Deferred Outflows of Resources</u>	<u>\$55,992</u>
<u>Total Assets & Deferred Outflows</u>	<u>\$10,368,053</u>
<u>Liabilities, Deferred Inflows & Net Position</u>	
<u>Liabilities</u>	
<u>Current</u>	
Accounts Payable	\$107,841
Accrued Salaries & Benefits	\$168,819
<u>Long-Term</u>	
Net Pension Liability	\$24,127
Accrued Compensated Absences	\$37,744
<u>Loans Payable:</u>	
Payable within 1 year	\$108,716
Payable in more than 1 year	<u>\$193,502</u>
<u>Total Liabilities</u>	<u>\$640,749</u>
<u>Deferred Inflows of Resources</u>	
Prepaid Property Taxes	\$9,526
Prepaid School Lunch Balances	\$380
Related to Pensions	<u>\$6,435</u>
<u>Total Deferred Inflows of Resources</u>	<u>\$16,341</u>
<u>Net Position</u>	
Net Investment in Capital Assets	\$7,950,319
Restricted	\$663,459
Unrestricted	<u>\$1,097,184</u>
<u>Total Net Position</u>	<u>\$9,710,963</u>
<u>Total Liabilities, Deferred Inflows & Net Position</u>	<u>\$10,368,053</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

(Exhibit II)

<u>Functions/Programs</u>		<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Revenue and Changes</u>
<u>Primary Government</u>	<u>Expenses</u>	<u>Services</u>	<u>Grants</u>	<u>in Net Position</u>
<u>Governmental Activities</u>				<u>Governmental</u>
Administration	\$180,958	\$15,694		Activities
Protection	\$96,714			(\$165,263)
Health & Sanitation	\$95,569	\$1,656		(\$96,714)
Transportation	\$523,334			(\$93,913)
Education	\$1,965,866			(\$523,334)
Unclassified	\$22,438	\$2,945		(\$1,965,866)
Assessments and Debt Service	\$153,305			(\$19,493)
				(\$153,305)
<u>Total Governmental Activities</u>	<u>\$3,038,183</u>	<u>\$20,295</u>	<u>\$0</u>	<u>(\$3,017,888)</u>
<u>Total Primary Government</u>	<u>\$3,038,183</u>	<u>\$20,295</u>	<u>\$0</u>	<u>(\$3,017,888)</u>
<u>General Revenues:</u>				
Tax Revenues, Including Homestead Exemption				\$2,637,673
Excise Taxes				\$328,433
State Revenue Sharing				\$36,112
Investment Earnings				\$24,727
Interest and Fees on Delinquent Taxes				\$11,236
Other Revenues				\$77,438
<u>Total Revenues</u>				<u>\$3,115,619</u>
<u>Changes in Net Position</u>				<u>\$97,731</u>
<u>Net Position - Beginning</u>				<u>\$9,613,232</u>
<u>Net Position - Ending</u>				<u>\$9,710,963</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2016

(Exhibit III)

<u>Assets</u>	<u>General Fund</u>	<u>Permanent Fund</u>	<u>Total Governmental Funds</u>
Cash On Hand and On Deposit	\$61,886		\$61,886
Investments, at Fair Value	\$1,542,934	\$39,990	\$1,582,923
Accounts Receivable	\$167,787		\$167,787
Property Taxes Due	\$157,163		\$157,163
School Lunch Inventory, at cost	\$1,710		\$1,710
Prepaid Expenses	\$88,054		\$88,054
Due from Other Funds	\$3,499	\$8,463	\$11,962
<u>Total Assets</u>	<u>\$2,023,032</u>	<u>\$48,453</u>	<u>\$2,071,485</u>
<u>Liabilities, Deferred Inflows & Fund Balances</u>			
<u>Liabilities:</u>			
Accounts Payable	\$107,841		\$107,841
Accrued Salaries	\$168,819		\$168,819
Due to Other Funds	\$8,463	\$3,499	\$11,962
<u>Total Liabilities</u>	<u>\$285,123</u>	<u>\$3,499</u>	<u>\$288,622</u>
<u>Deferred Inflows of Resources</u>			
Prepaid Property Taxes	\$9,526		\$9,526
Prepaid School Lunch Balances	\$380		\$380
Unavailable Property Tax Revenue	\$60,722		\$60,722
<u>Total Deferred Inflows of Resources</u>	<u>\$70,627</u>	<u>\$0</u>	<u>\$70,627</u>
<u>Fund Balance:</u>			
Nonspendable		\$9,677	\$9,677
Restricted	\$631,868	\$34,228	\$666,096
Committed	\$370,192		\$370,192
Assigned	\$144,805	\$1,049	\$145,854
Unassigned	\$520,416		\$520,416
<u>Total Fund Balance</u>	<u>\$1,667,282</u>	<u>\$44,954</u>	<u>\$1,712,236</u>
<u>Total Liabilities, Deferred Inflows & Fund Balance</u>	<u>\$2,023,032</u>	<u>\$48,453</u>	<u>\$2,071,485</u>
<u>Total Fund Balance - Governmental Funds</u>			\$1,712,236
Net position reported for governmental activities in the statement of net position is different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds			\$8,252,537
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as unavailable revenue (a deferred inflow) in governmental funds			\$60,722
Deferred outflows of resources related to pension plans			\$55,992
Deferred inflows of resources related to pension plans			(\$6,435)
Some liabilities, including bonds payable and compensated absences, are not due and payable in the current period and therefore, are not reported in the funds, including:			
Net Pension Liability			(\$24,127)
Compensated Absences			(\$37,744)
Loans Payable			(\$302,218)
<u>Net Position of Governmental Activities</u>			<u>\$9,710,963</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE

(Exhibit IV)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<i>General Fund</i>	<i>Permanent Fund</i>	<i>Total Governmental Funds</i>
<u>Revenues:</u>			
Tax Revenues, Including Homestead Reimbursement	\$2,647,325		\$2,647,325
Excise Taxes	\$328,433		\$328,433
State Revenue Sharing	\$36,112		\$36,112
Investment Earnings (Includes Unrealized Gains / (Losses))	\$24,144	\$583	\$24,727
Interest and Fees on Delinquent Taxes	\$11,236		\$11,236
Intergovernmental Revenues	\$6,892		\$6,892
Other Revenues	\$62,083	\$8,463	\$70,546
<u>Total Revenues</u>	<u>\$3,116,225</u>	<u>\$9,046</u>	<u>\$3,125,271</u>
<u>Expenditures (Net of Departmental Revenues):</u>			
<u>Current</u>			
Administration and Planning	\$183,577		\$183,577
Protection	\$62,238		\$62,238
Health & Sanitation	\$93,755		\$93,755
Highways & Bridges	\$123,549		\$123,549
Education	\$2,135,670		\$2,135,670
Unclassified	\$17,348	\$194	\$17,542
Assessments	\$106,122		\$106,122
<u>Capital Outlay</u>	<u>\$309,641</u>		<u>\$309,641</u>
<u>Debt Service</u>	<u>\$100,792</u>		<u>\$100,792</u>
<u>Total Expenditures</u>	<u>\$3,132,693</u>	<u>\$194</u>	<u>\$3,132,887</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$16,468)</u>	<u>\$8,852</u>	<u>(\$7,616)</u>
<u>Beginning Fund Balances</u>	<u>\$1,683,749</u>	<u>\$36,102</u>	<u>\$1,719,852</u>
<u>Ending Fund Balances</u>	<u>\$1,667,282</u>	<u>\$44,954</u>	<u>\$1,712,236</u>
<u>Reconciliation to Statement of Activities, changes in Net Position:</u>			
Net Change in Fund Balances - Above			(\$7,616)
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are recorded as unavailable revenue (a deferred inflow) in governmental funds			(\$9,652)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds, including:			
Compensated Absences			\$19,707
Pension Plan (Deferred Outflows, Net Pension Liability, Deferred Inflows)			\$25,430
Accrued contracted salaries and benefits not recorded in the fund financial statements in prior year			\$136,088
Bond proceeds provide current financial resources to Governmental Funds, but issuing debt increases long-term liabilities in the Government-Wide Statement of Net Position. Repayment of bond principal is an expenditure in Governmental Funds, but the repayment reduces long-term liabilities in the Government-Wide Statement of Net Position			
This amount represents long-term debt payments			\$108,414
Governmental funds report capital outlays as expenditures, while in the statement of activities, the cost of those assets are allocated over the estimated useful lives as depreciation expense.			\$309,641
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in Governmental Funds.			(\$484,280)
<u>Changes in Net Position of Governmental Activities</u>			<u>\$97,731</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2016

(Exhibit V)

	<u>Assets</u>	<u>Student Activity & Principal's Funds</u>
Cash and Cash Equivalents		\$13,492
<u>Total Assets</u>		<u>\$13,492</u>
	<u>Net Position</u>	
Unrestricted		\$13,492
<u>Total Net Position</u>		<u>\$13,492</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

(Exhibit VI)

	<u>Student Activity & Principal's Funds</u>
<u>Additions</u>	
Fundraising, etc.	\$17,989
<u>Deductions</u>	
Student Activities, etc.	\$14,720
<u>Changes in Net Position</u>	\$3,269
<u>Beginning Net Position</u>	\$10,223
<u>Ending Net Position</u>	<u>\$13,492</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Note 1 - Summary of Significant Accounting Policies

The financial statements of the Town of Lamoine, Maine (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for the governmental accounting and financial reporting principles. The more significant of the Town's accounting principles are described below.

A. Financial Reporting Entity

The accompanying financial statements present the government of the Town of Lamoine, Maine, which is identified based upon the criteria identified in Governmental Accounting Standards Board (GASB) Statement 14, *The Financial Reporting Entity*, as amended. The Town is governed under an Administration Assistant/Selectmen form of government. The Town engages in a comprehensive range of municipal services, including administrative services, public safety, health and sanitation, transportation, education and cultural services. The financial statements include all operations of the Town. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing board.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. Fiduciary activities, whose resources are not available to finance the Town's programs are excluded from the government-wide statements. The effect of material interfund activity has been removed from these statements. *Governmental activities* are normally are supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Functional expenses may also include an element of indirect cost, designed to recover administrative (overhead) costs. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and the fiduciary fund. Major individual governmental funds and the fiduciary fund are reported as separate columns in the respective fund financial statements.

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *total economic resources measurement focus* and the *accrual basis of accounting*. Revenues and additions are recognized when transactions occur and expenses and deductions are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied (i.e. intended to finance). Grants are recognized as revenue as soon as all eligibility requirements have been met.

In the Statement of Activities, amounts reported as program revenues include 1) charges to customers or applicants for goods, services, fines and forfeitures, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt

service expenditures, including interest on long-term debt, are recorded only when payment is due.

Property taxes, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports unavailable revenue on its governmental fund financial statements. Unavailable revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unavailable revenues also arise when resources are received by the Town before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for unavailable revenue is removed from the balance sheet and the revenue is recognized.

The Town reports the following major governmental funds:

The general fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Permanent funds are used to account for assets held in perpetuity and therefore cannot be used to support the Town's own programs, but the investment earnings may be used for designated purposes.

The Town also reports the following fiduciary funds:

The Student Activity Fund accounts for the receipt and disbursement of funds from student activity organizations. These organizations exist with the explicit approval of and are subject to revocation by the School Committee.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities, Deferred Inflows/Outflows and Net Position or Fund Equity

Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of one year or less from the date of acquisition. These investments are not specifically identified with any one fund.

The Town may invest in certificates of deposit, in time deposits, and in any securities in which State of Maine Statutes authorize them to invest in.

Investments are carried at fair value. Income from investments held by the individual funds are recorded in the respective funds as it is earned.

Accounts Receivable and Payable

All material receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Inventories and Prepaid Items

All inventories are valued at cost using the first in/first out (FIFO) method. Inventories of governmental funds are accounted for using the consumption method. Under this method, inventories are recorded as expenditures when used rather than when purchased. Inventory in the School Lunch Program consist of food, supplies and U.S.D.A. Donated Commodities.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The prepayments are charged to expenditures on the governmental fund financial statements over the period of their economic benefit. Amounts of governmental fund inventories are offset by a fund balance reserve account to indicate that they do not represent "available spending resources".

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure (e.g. roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased and constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the asset constructed. Property, plant and equipment is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Infrastructure	30-50
Sewer Lines	40
Equipment	5-10

Interfund Activity

Interfund receivables and payables arise from interfund activity and are recorded by all funds effected in the period in which transactions are executed.

Deferred Inflows/Outflows of Resources

In addition to assets and liabilities, the statement of net position and the governmental fund balance sheet will report a separate section for deferred outflows and/or inflows of resources. Deferred outflows of resources represent consumption of net position that applies to a future period(s) and therefore will not be recognized as an expense/expenditure until then. Deferred inflows or resources represent and acquisition of net position that applies to future period(s) and therefore will not be recognized as revenue until that time. The Town has an item that qualifies as deferred outflows of resources and it has three items that qualify as deferred inflows. The deferred outflow and one of the deferred inflows are related to pensions. One of the other deferred inflows is related to prepaid property taxes and the other deferred inflow is related to prepaid lunch balances. These amounts are considered unavailable and will be recognized as an outflow of resources (expenditure) and inflows of resources (revenue) in the period that the amounts become available.

Pensions

For purposes of measuring net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System (System) and additions to / deductions from the System's fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable pursuant to formal commitments or statutory requirements. Investments are reported at fair value. Investment income is recognized when earned and investment expenses are recorded when incurred.

Accrued Compensated Absences

In the fund financial statements, vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability in the governmental fund that will pay it. Vested or accumulated vacation and sick leave in the government-wide financial statements is recorded as an expense and liability of the fund as the benefits accrued to employees. In accordance GASB Statement No. 16, no liability is recorded for nonvesting accumulated right to receive sick pay benefits.

The Town administrative assistant, by contract, may accumulate 90 days of sick leave at the rate of 12 days per year and may accumulate all unused vacation time at the rate of 15 days per year. Upon termination of employment, the accumulated sick and vacation days will be compensated at the same pay rate in effect when the days were accumulated. An obligation for accrued compensated absences under this contract provision has been recorded on the government-wide financial statements in the past but there was a new contract drawn up with the administrative assistant during the current year and as part of that, the accumulated portion of this contract provision was paid out in part. Therefore, there is no provision for compensated absences in the current year.

Teachers may accumulate 120 days of sick leave at the rate of 15 days per year. Full time employees other than teachers accrue vacation and sick leave in varying amounts based on length of service. Vacation pay accumulation does not exceed a normal year's allowance. An obligation for compensated absences is recorded in the general fund balance sheet for compensated sick pay for employees eligible for retirement. Under the current contract provisions, teachers who have 25 years of creditable teaching service with at least 10 of those years being at the Lamoine School Department are entitled to thirty days of compensated sick pay at their per diem rate.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. In the fund financial statements, governmental funds recognize the face amount of debt issued as other financing sources.

Governmental Fund Balances

The Town has identified June 30, 2016 fund balances on the balance sheet as follows:

	<i>General Fund</i>	<i>Permanent Fund</i>	<i>Total</i>
<u><i>Nonspendable</i></u>			
Cemetery Trust Principal		\$9,677	\$9,677
<u><i>Restricted</i></u>			
Restoration Fund-Gott (Smith BH)	\$3,262		\$3,262
Gravel Escrow-Jordan	\$135		\$135
Education Fund	\$613,148		\$613,148
Sesquicentennial Fund	\$6,673		\$6,673
Heating Assistance Fund	\$8,651		\$8,651
Hodgkin's Trust		\$34,228	\$34,228
<u><i>Committed</i></u>			
Code Enforcement Fund	\$42,711		\$42,711
Road Fund	\$140,946		\$140,946
Education Capital Fund	\$9,728		\$9,728
Revaluation Fund	\$107,872		\$107,872
Veteran's Memorial Fund	\$5,207		\$5,207
Capital Improvement Fund	\$55,276		\$55,276
Land Conservation Fund	\$8,453		\$8,453
<u><i>Assigned</i></u>			
Flag Program Fund	\$725		\$725
Fire Truck Fund	\$1,482		\$1,482
Animal Control Fund	\$1,100		\$1,100
Recreation Fund	\$7,914		\$7,914
Parks & Recreation Fund	\$13,044		\$13,044
Cable TV Equipment Fund	\$55,588		\$55,588
Insurance Deductible Fund	\$7,143		\$7,143
Harbor Fund	\$22,029		\$22,029
Conservation Commission Fund	\$848		\$848
Reserve for Encumbrances	\$34,933		\$34,933
Cemetery Trust Income		\$1,049	\$1,049
<u><i>Unassigned</i></u>	\$520,416		\$520,416
<u><i>Total Fund Balances</i></u>	<u>\$1,667,282</u>	<u>\$44,954</u>	<u>\$1,712,236</u>

In accordance with GASB Statement 54, the Town classifies governmental fund balances as follows:

Non-spendable - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Restricted - includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as grantors or creditors, or amounts constrained due to constitutional provisions or enabling legislation.

Committed - includes fund balance amounts that are constrained for specific purposes that are internally imposed by the Town through formal action at the highest level of decision making authority and does not lapse at the end of the year.

Assigned - includes fund balance amounts that are intended to be used for specific purposes that are neither considered Restricted or Committed.

Unassigned - includes fund balance amounts that are not considered to be Non-spendable, Restricted, Committed or Assigned.

The Town considers restricted, committed, assigned and unassigned amounts to be spent in that order when expenditures are incurred for which any of those amounts are available.

The Board of Selectmen are authorized to make assignments pursuant to their appointment. Committed fund balances are determined based on the need of town meeting votes.

Net Position

Net position is required to be classified into three components - net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets - This component of net position consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Restricted - This component of net position consists of restrictions placed on net position use through external constraints imposed by creditors (such as debt covenants), grantors, contributors, or law or regulation of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports \$663,459 of restricted net position, of which enabling legislation restricts \$0.

Unrestricted - This component consists of net position that do not meet the definition of "restricted" or "net investment in capital asset".

E. Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised at the selectman level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

F. Endowments

In the permanent funds, there are established endowment funds of \$9,677 for the Cemetery Trust Funds. The investment earnings of these funds are used for the specific purposes that the funds were established for and shall be paid out by order of those persons responsible for administering the funds. State law directs that, subject to the intent of a donor expressed in the gift instrument, an institution may appropriate for expenditure or accumulate so much of an endowment fund as the institution determines is prudent for the uses, benefits, purposes, and duration for which the endowment is established. The current amount available for expenditure is \$1,049 from the Cemetery Trust Funds, which is reported as unrestricted net position in the statement of net position. The initial endowment principal is reported as part of the restricted net position in the statement of net position.

F. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent asset and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 - Deposits and Investments

Deposits

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Town's deposit policy for custodial credit risk requires compliance with the provisions authorized by Maine State Statutes. The Town requires that, at the time funds are deposited, there is collateral in place to cover the deposits in excess of the FDIC insurance limits.

State Statutes require banks either to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the Town in the amount of the Town's deposits. The Statutes allow pledged securities to be reduced by the amount of the deposits insured by the Federal Deposit Insurance Corporation (FDIC).

The financial institution holding the Town's cash accounts is participating in the FDIC Transaction Account Guarantee Program. Under the program, all accounts, including non-interest bearing accounts, are aggregated and are insured up to \$250,000 in total by the FDIC. Any cash deposits, including certificates of deposit, in excess of the \$250,000 FDIC limits are not covered by collateral and thus, custodial credit risk could exist. In order to avoid exceeding the \$250,000 FDIC limits, the Town deposits excess funds into an investment account, which invests funds in certificates of deposit and other fixed income securities.

At year end, the carrying value of the Town's deposits was \$75,378 and the bank balance was \$187,214. The Town has no uninsured and uncollateralized deposits as of June 30, 2016.

Investments

At year end, the Town's Governmental Funds investment balances were as follows:

	<i>Fair Market Value</i>	<i>Maturities (yrs)</i>		
		<i>Less than 1 yr</i>	<i>1-5 yrs</i>	<i>Long-term</i>
U.S. Treasury Securities - Agencies	\$357,577	\$50,001	\$207,540	\$100,037
Money Market	\$313,940	\$313,940	\$0	\$0
Certificates of Deposit	\$911,406	\$200,744	\$659,832	\$50,830
	<u>\$1,582,923</u>	<u>\$564,685</u>	<u>\$867,372</u>	<u>\$150,867</u>

Generally, the Town's investing activities are managed under the custody of the Town Treasurer. Investing is performed in accordance with State Statutes. The Town may legally invest in U.S. Government securities and agencies, U.S. Government sponsored agencies and in bank repurchase agreements.

Custodial credit risk - for an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investment securities that are in the possession of an outside party. As a means of limiting its exposure to custodial credit risk, the Town requires that, at the time funds are invested, collateral for repurchase agreements be held in the Town's name by a custodial agent for the term of the agreement and investments in obligations of the United States or its agencies be held by the Federal Reserve.

Interest rate risk - As a means of limiting its exposure to fair value losses arising from rising interest rates, the Town invests in short-term investments held by a local institution.

Credit risk - credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Town limits its investments to those authorized by Maine State Statutes, which authorize the Town to make deposits/ investments in insured commercial bank, insured credit unions and direct debt securities of the United States Government unless such an investment is expressly prohibited by law.

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2015 and committed on July 9, 2015. Interest of 7.0% per annum is charged on delinquent taxes. Tax liens are recorded on property taxes remaining unpaid eight to twelve months after the commitment date. Tax liens unpaid for a period of eighteen months expire and the property becomes tax acquired by the Town. For governmental funds, only property taxes which are intended to finance the current fiscal year and collected within 60 days subsequent to year-end are recorded as revenue. Accordingly, \$60,722 of the property taxes receivable have been classified as unavailable property tax revenue on the general fund balance sheet.

Note 4 - Capital Assets

Capital asset activity for the year ended June 30, 2016 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<i>Governmental Activities:</i>				
<i>Capital assets not being depreciated</i>				
Land	\$122,029			\$122,029
<i>Capital assets being depreciated</i>				
Buildings / Improvements	\$2,540,740	\$25,238		\$2,565,978
Equipment	\$1,081,251	\$45,632		\$1,126,883
Infrastructure	\$17,796,586	\$238,771		\$18,035,357
<i>Total capital assets being depreciated</i>	<u>\$21,418,577</u>	<u>\$309,641</u>	<u>\$0</u>	<u>\$21,728,218</u>
<i>Less accumulated depreciation for</i>				
Buildings	\$958,646	\$54,465		\$1,013,111
Equipment	\$611,644	\$33,830		\$645,474
Infrastructure	\$11,543,139	\$395,985		\$11,939,124
<i>Total accumulated depreciation</i>	<u>\$13,113,429</u>	<u>\$484,280</u>	<u>\$0</u>	<u>\$13,597,710</u>
<i>Net capital assets being depreciated</i>	<u>\$8,305,148</u>	<u>(\$174,640)</u>	<u>\$0</u>	<u>\$8,130,508</u>
<i>Governmental Activities, Capital Assets, net</i>	<u>\$8,427,177</u>	<u>(\$174,640)</u>	<u>\$0</u>	<u>\$8,252,537</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

<i>Governmental Activities</i>	
Administration	\$2,974
Protection	\$34,476
Health & Sanitation	\$158
Education	\$44,936
Unclassified	\$1,951
Highways, including depreciation of general infrastructure assets	\$399,785
<i>Total Depreciation Expense - Governmental Activities</i>	<u>\$484,280</u>

Note 5 - Interfund Activity

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. On the Governmental Fund financial statements, the payables are classified as Due to Other Funds with offsetting receivables on the Governmental Fund financial statements classified as Due from Other Funds. At June 30, 2016, the offsetting receivable and payable balances were \$11,962. The balances represent amounts due to the general fund from the cemetery care and amounts due to the Hodgkin's Trust from the general fund. These amounts are expected to be repaid when the funds are needed. The change during the current year represents cemetery maintenance costs paid by the general fund on behalf of the cemetery trust and amounts received from the Hodgkin's Trust to fund the current year budget.

Note 6 - Obligation Under Contracted Services

An obligation for July 2016 and August 2016 salaries for school employees under September 2015 through August 2016 contracts is being recorded on the general fund balance sheet. This obligation, along with the obligation for compensated absences, represents GAAP reporting for the Town.

Note 7 - Long-Term Debt

The following is a summary of long-term debt transactions of the Town of Lamoine, Maine for the fiscal year ended June 30, 2016:

<u>Long-Term Debt payable at July 1,</u>		\$410,631
	<i>Long-Term Debt Issued</i>	\$0
	<i>Long-Term Debt Retired</i>	<u>(\$108,414)</u>
<u>Long-Term Debt payable at June 30,</u>		<u>\$302,218</u>

General Obligation bonds and notes are direct obligations and pledge the full faith and credit of the Town of Lamoine, Maine. Outstanding bonds at June 30, 2016 are as follows:

In June 2013, the Town issued bonds for a fire truck purchase with The First, N.A.. The bonds were authorized by the Town for \$196,000. The entire amount was borrowed during the fiscal year. The bonds are to be repaid over a 5 year period with yearly principal payments of \$39,200 plus interest at the rate of 1.92%. The principal balance outstanding at June 30, 2016 is \$78,400.

In June 2007, the Lamoine School Department entered into a revolving loan general obligation bond with Maine Municipal Bond Bank for the purpose of performing school renovations. The total debt is for \$652,300. As part of the revolving loan fund, 30% of the debt is forgiven at issuance, therefore \$195,690 of the debt was forgiven. The remaining \$456,610 is payable in ten annual payments of \$45,661 with interest at 0%. The balance at June 30, 2016 is \$136,983.

In November 2008, the Lamoine School Department entered into an additional revolving loan general obligation bond with Maine Municipal Bond Bank for the purpose of performing school renovations. The total debt is for \$273,700. As part of the revolving loan fund, 30% of the debt is forgiven at issuance, therefore \$82,110 of the debt was forgiven. The remaining \$191,590 is payable in ten annual payments of \$19,159 with interest at 0%. In 2013, the Maine Municipal Bond Bank informed RSU #24, the holder of the debt at that point, that an additional \$60,095 of the debt was being forgiven, therefore, the remaining 6 annual payments were reduced to \$9,143 with interest at 0%. The balance at June 30, 2016 is \$27,429.

In May 2015, the Town issued a loan for the purchase of a rescue watercraft with The First, N.A.. The loan was authorized by the Town for \$75,000. The loan is to be repaid over a 5 year period with monthly installments of \$1,316.78, including interest at the rate of 2.04%. The principal balance outstanding at June 30, 2016 is \$59,405.

Annual debt service requirements to maturity of the general obligation bonds including estimated interest are as follows:

<i>Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2017	\$108,716	\$2,597	\$111,313
2018	\$109,024	\$1,537	\$110,560
2019	\$70,138	\$470	\$70,608
2020	\$14,338	\$149	\$14,486
	<u>\$302,218</u>	<u>\$4,752</u>	<u>\$306,967</u>

Note 8 - Defined Benefit Employee Pension Plan

A. Plan Description

Qualifying personnel of the Department participate in the Maine Public Employees Retirement System (System) State Employee and Teacher (SET) Plan. The plan is a multiple-employer, cost-sharing pension plan with a special funding situation. The State of Maine is the non-employer contributing entity in that the State pays the initial unfunded actuarial liability on behalf of teachers, while school systems contribute the normal cost, calculated actuarially, for their teacher members.

B. Pension Benefits

Benefit terms are established in Maine Statute. The System's retirement programs provide defined retirement benefits based on member's average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit for State employees and teachers. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. Normal retirement age for State employees and teachers is age 60, 62 or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual interest credited to members' accounts is set by the System's Board of Trustees.

C. Member and Employer Contributions

Retirement benefits are funded by contributions from members, employers, State contributions and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule and depend on the terms of the Plan under which a member is covered. Employer contribution rates are determined through actuarial valuations. For the year ended June 30, 2016, the member contribution rate was 7.65% and the employer contribution rate was 3.36% of applicable member compensation. The employer is also responsible for contributing 10.75% of all federally funded member compensation. The State of Maine, as a non-employer contributing entity, pays 11.94% of the applicable member compensation into the System.

The required contributions paid into the System for the year ended June 30, 2016 and the previous two years are as follows:

<i>For the year ended June 30,</i>	<i>Employee Contributions</i>	<i>Employer Contributions</i>	<i>State of Maine Contributions</i>	<i>Applicable Member Compensation</i>
2016	\$63,725	\$32,667	\$94,177	\$833,011
2015	\$43,634	\$17,980	\$65,569	\$570,379
2014	\$0	\$0	\$0	\$0

D. Revenue Recognition

Employer contributions to the System are recognized as additions in the period when they become due pursuant to formal commitments or statutory requirements. Investment income is recognized when earned and investment expenses are recorded when incurred. For the teacher group, total employer and non-employer contributions were the basis for the allocation, adjusted to remove the normal cost contributions paid by local school systems on behalf of their employees. This leaves contributions toward the net pension liability of the Plan as the basis of allocation. This method of allocation properly distributes the collective net pension liability between the State of Maine as the non-employer contributing entity and those School Systems contributing towards the net pension liability of the Plan using grant funding.

E. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2016, the School Department reported a net pension liability of \$24,127. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date. The School Department's proportion of the net pension liability was based on a projection of the School Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At June 30, 2016, the School Department's proportion was .002%, which was an increase of 0.002% from its proportion measured at June 30, 2015.

For the fiscal year ended June 30, 2016, the School Department recognized pension expense of \$25,214. At June 30, 2016, the School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$0	\$168
Changes in Assumptions	\$665	\$0
Net Difference between projected between projected and actual earnings on pension plan investments	\$5,105	\$6,197
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$17,555	\$70
Employer contributions made subsequent to measurement date	\$32,667	\$0
	<u>\$55,992</u>	<u>\$6,435</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<i>Year ended June 30,</i>	
2017	\$41,178
2018	\$7,894
2019	(\$789)
2020	\$1,276

F. Actuarial Assumptions

The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.50%
Salary Increases	3.50% - 13.50% at selected years of service
Investment Rate of Return	7.125%, net of administrative and pension plan investment expense

For the School Department employees, the mortality rate is based on the RP2000 Combined Mortality Tables for males and females using Scale AA with a two year set back.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study performed in 2011 and covered the period July 1, 2005 - June 30, 2010.

The long-term expected rate of return on pension plan investments were determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2015 are summarized in the following table:

Note 12 - Risk Management

The Town of Lamoine, Maine participates in Public Entity Risk Pools for the purposes of Workers Compensation, Property and Liability Insurance and Unemployment Compensation. The Public Entity Risk Pool is administered by the Maine Municipal Association. The Public Entity Risk Pools were established for the purposes of lowering costs for members and for developing specific programs to control losses. Members pay annual premiums to the Maine Municipal Association for the participation in the respective programs.

The Town is exposed to various risks of loss related to torts, theft of, damage, or destruction of assets, errors or omissions, and natural disasters for which it carries commercial and municipal insurance. Based on the coverage provided by this insurance, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2016.

Note 13 - Pending Litigation

According to Town management, there are no matters that would result in adverse losses, claims, or assessments against the Town of Lamoine, Maine through the date of the audit report.

TOWN OF LAMOINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

(Exhibit VII)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>				
Tax Revenues	\$2,637,982	\$2,637,982	\$2,647,325	\$9,342
Excise Taxes	\$298,500	\$298,500	\$328,433	\$29,933
State Revenue Sharing	\$33,326	\$33,326	\$36,112	\$2,787
Investment Earnings (Includes Unrealized Losses)	\$6,500	\$6,500	\$24,144	\$17,644
Interest and Fees on Delinquent Taxes	\$8,500	\$8,500	\$11,236	\$2,736
Intergovernmental Revenues	\$2,909	\$2,909	\$6,892	\$3,982
Other Revenues	\$23,450	\$23,450	\$62,083	\$38,633
<u>Total Revenues</u>	<u>\$3,011,167</u>	<u>\$3,011,167</u>	<u>\$3,116,225</u>	<u>\$105,057</u>
<u>Expenditures (Net of Departmental Revenues):</u>				
Administration and Planning	\$211,541	\$211,541	\$183,577	\$27,964
Protection	\$63,116	\$63,116	\$62,238	\$878
Health & Sanitation	\$101,140	\$101,140	\$93,755	\$7,385
Highways & Bridges	\$263,675	\$263,675	\$362,320	(\$98,645)
Education	\$2,163,250	\$2,163,250	\$2,160,908	\$2,342
Unclassified	\$32,575	\$32,575	\$17,348	\$15,227
Assessments & Debt Service	\$215,871	\$215,871	\$206,914	\$8,956
Capital Outlay	\$0	\$0	\$45,632	(\$45,632)
<u>Total Expenditures</u>	<u>\$3,051,167</u>	<u>\$3,051,167</u>	<u>\$3,132,693</u>	<u>(\$81,525)</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$40,000)</u>	<u>(\$40,000)</u>	<u>(\$16,468)</u>	<u>\$23,532</u>
<u>Beginning Fund Balances</u>	<u>\$1,683,749</u>	<u>\$1,683,749</u>	<u>\$1,683,749</u>	<u>\$0</u>
<u>Ending Fund Balances</u>	<u>\$1,643,749</u>	<u>\$1,643,749</u>	<u>\$1,667,282</u>	<u>\$0</u>

TOWN OF LAMOINE, MAINE

(Exhibit VIII)

REQUIRED SUPPLEMENTARY INFORMATIONSCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITYMAINE PUBLIC EMPLOYEES RETIREMENT SYSTEMFOR THE FISCAL YEAR ENDED JUNE 30, 2016

Last 10 Fiscal Years	For the Fiscal Year Ended June 30,	
	2016	2015
Proportion of Net Pension Liability	0.002%	0.000%
Proportionate Share of the Net Pension Liability (Asset)	\$24,127	\$0
Covered Employee Payroll	\$833,011	\$570,379
Proportionate Share of the Net Pension Liability (Asset) as a % Of Its Covered Employee Payroll	2.896%	0.000%
Plan Total Pension Liability	\$12,616,287,054	\$12,320,158,783
Plan Fiduciary Net Position	\$10,242,097,022	\$10,337,615,927
Plan Net Pension Liability	\$2,374,190,032	\$1,982,542,856
Plan Fiduciary Net Position as a % Of the Total Pension Liability	81.182%	83.908%
Plan Covered Employee Payroll	\$1,699,160,889	\$1,676,857,294
Plan Net Pension Liability as a % Of the Covered Employee Payroll	139.727%	118.230%

* Amounts presented for each fiscal year were determined as of June 30 of the previous year. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available

TOWN OF LAMOINE, MAINE

(Exhibit IX)

REQUIRED SUPPLEMENTARY INFORMATIONSCHEDULE OF EMPLOYER CONTRIBUTIONSMAINE PUBLIC EMPLOYEES RETIREMENT SYSTEMFOR THE FISCAL YEAR ENDED JUNE 30, 2016

Last 10 Fiscal Years	For the Fiscal Year Ended June 30,	
	2016	2015
Contractually required contribution	\$32,667	\$17,980
Actual Contribution	(\$32,667)	(\$17,980)
Contribution Deficiency	\$0	\$0
Covered Employee Payroll	\$833,011	\$570,379
Contributions as a % of Covered Employee Payroll	3.922%	3.152%

* Amounts presented for each fiscal year were determined as of June 30 of the previous year. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available

TOWN OF LAMOINE, MAINE

(Exhibit A-1)

SCHEDULE OF DEPARTMENTAL OPERATIONS (NON-CONTINUING ACCOUNTS)FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Department</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Administration:</u>			
General Government	\$197,066	\$187,360	\$9,706
Planning Board	\$0	\$1,349	(\$1,349)
	<u>\$197,066</u>	<u>\$188,709</u>	<u>\$8,357</u>
<u>Protection:</u>			
Public Safety	\$63,116	\$60,427	\$2,689
	<u>\$63,116</u>	<u>\$60,427</u>	<u>\$2,689</u>
<u>Health & Sanitation:</u>			
Solid Waste	\$100,640	\$93,216	\$7,424
Dump Closing	\$0	\$1,202	(\$1,202)
	<u>\$100,640</u>	<u>\$94,417</u>	<u>\$6,223</u>
<u>Unclassified:</u>			
Appeals & Charities	\$9,829	\$9,829	\$0
Library Contract	\$7,368	\$7,368	\$0
Shellfish Program	\$3,000	\$3,000	\$0
	<u>\$20,197</u>	<u>\$20,197</u>	<u>\$0</u>
<u>Assessments and Debt Service:</u>			
County Tax	\$106,122	\$106,122	\$0
Fire Truck Debt	\$41,465	\$41,461	\$4
Rescue Watercraft Debt	\$17,265	\$17,120	\$145
Overlay	\$51,018	\$0	\$51,018
	<u>\$215,871</u>	<u>\$164,704</u>	<u>\$51,167</u>
<u>TOTALS</u>	<u>\$596,889</u>	<u>\$528,453</u>	<u>\$68,436</u>

TOWN OF LAMOINE, MAINE

(Exhibit A-2)

SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCEFOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Beginning Unassigned Fund Balance</u>	\$425,325
<u>Additions:</u>	
Lapsed Accounts	\$68,436
Increase in Fair Market Value of Investments	\$11,283
Decrease in Unavailable Property Tax Revenues	\$9,652
Supplemental Taxes	\$4,107
Excise Taxes (Net of Appropriation)	\$29,933
Delinquent Tax Interest (Net of Appropriation)	\$2,736
Investment Earnings (Net of Appropriation)	\$4,027
State Revenues (Net of Appropriation)	\$6,769
Other Revenues (Net of Appropriation)	\$2,564
<u>Total Additions</u>	<u>\$139,507</u>
<u>Reductions:</u>	
Appropriations from Unassigned Fund Balance	\$40,000
Abatements Granted	\$4,417
<u>Total Reductions</u>	<u>\$44,417</u>
<u>Ending Unassigned Fund Balance</u>	<u>\$520,416</u>

TOWN OF LAMOINE, MAINE
SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

(Exhibit A-3)

Taxable Valuation:

Land and Buildings	\$256,605,300
Personal Property	<u>\$2,408,200</u>

Total Taxable Valuation

\$259,013,500

Rate per \$1 Valuation

\$0.0101

Tax Commitment

\$2,616,036

Collections and Adjustments:

Cash Collections	\$2,488,517
Supplementals	(\$1,343)
Abatements on Commitment	<u>\$3,340</u>

Total Collections and Adjustments

\$2,490,513

Uncollected Taxes June 30, 2016

\$125,523

TOWN OF LAMOINE, MAINE
SCHEDULE OF RESERVES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

(Exhibit A-4)

	Balance 7/1/2015	Investment Earnings (Net of Fees)	Appropriated to Reserves	Revenues	Total Available	Appropriated from Reserves	Expenditures	Balance 6/30/2016
<u>General Administration:</u>								
Code Enforcement	\$29,648	\$161	\$18,775	\$15,694	\$64,279	\$12,500	\$9,068	\$42,711
Comprehensive Plan	\$0	\$0	\$7,500	\$0	\$7,500	\$0	\$7,500	\$0
Revaluation	\$107,210	\$662	\$0	\$0	\$107,872	\$0	\$0	\$107,872
Flag Program	\$90	\$0	\$400	\$625	\$1,115	\$0	\$390	\$725
Insurance Deductible	\$7,495	\$48	\$300	\$300	\$8,143	\$0	\$1,000	\$7,143
	\$144,442	\$871	\$26,975	\$16,619	\$188,908	\$12,500	\$17,957	\$138,450
<u>Public Safety:</u>								
Fire Truck	\$31,036	\$9	\$0	\$16,069	\$47,114	\$0	\$45,632	\$1,482
	\$31,036	\$9	\$0	\$16,069	\$47,114	\$0	\$45,632	\$1,482
<u>Health & Sanitation:</u>								
Animal Control	\$1,938	\$0	\$2,500	\$1,656	\$6,094	\$2,000	\$2,994	\$1,100
	\$1,938	\$0	\$2,500	\$1,656	\$6,094	\$2,000	\$2,994	\$1,100
<u>Highways & Bridges:</u>								
Road Fund	\$81,419	\$473	\$287,675	\$22,724	\$392,291	\$24,000	\$227,345	\$140,946
	\$81,419	\$473	\$287,675	\$22,724	\$392,291	\$24,000	\$227,345	\$140,946
<u>Education:</u>								
Education Fund	\$597,884	\$0	\$2,416,872	\$329,388	\$3,344,144	\$253,621	\$2,477,375	\$613,148
RSU 24 Withdrawal	\$12,921	\$0	\$0	\$0	\$12,921	\$0	\$12,921	\$0
Education Capital	\$9,668	\$60	\$0	\$0	\$9,728	\$0	\$0	\$9,728
	\$620,474	\$60	\$2,416,872	\$329,388	\$3,366,793	\$253,621	\$2,490,296	\$622,876
<u>Unclassified:</u>								
Harbor	\$20,835	\$126	\$0	\$2,945	\$23,906	\$0	\$1,878	\$22,029
Restoration-Gott	\$0	\$0	\$0	\$3,262	\$3,262	\$0	\$0	\$3,262
Gravel Escrow-Jordan	\$135	\$0	\$0	\$0	\$135	\$0	\$0	\$135
Capital Improvement	\$54,937	\$339	\$0	\$0	\$55,276	\$0	\$0	\$55,276
Cable Television	\$47,335	\$281	\$0	\$11,590	\$59,206	\$0	\$3,618	\$55,588
Recreation Fund	\$765	\$7	\$0	\$10,862	\$11,634	\$0	\$3,721	\$7,914
Parks & Recreation	\$11,205	\$66	\$11,778	\$50	\$23,099	\$400	\$9,655	\$13,044
Sesquicentennial	\$0	\$6	\$0	\$6,667	\$6,673	\$0	\$0	\$6,673
Veteran's Memorial	\$5,398	\$34	\$0	\$145	\$5,577	\$0	\$370	\$5,207
Heating Assistance	\$2,270	\$9	\$0	\$6,717	\$8,996	\$0	\$345	\$8,651
Conservation Commission	\$650	\$1	\$0	\$552	\$1,203	\$0	\$355	\$848
Land Conservation	\$7,402	\$51	\$1,000	\$0	\$8,453	\$0	\$0	\$8,453
	\$150,932	\$920	\$12,778	\$42,790	\$207,420	\$400	\$19,941	\$187,079
<u>Total Reserves</u>	<u>\$1,030,239</u>	<u>\$2,334</u>	<u>\$2,746,800</u>	<u>\$429,247</u>	<u>\$4,208,620</u>	<u>\$292,521</u>	<u>\$2,804,166</u>	<u>\$1,111,932</u>

TOWN OF LAMOINE, MAINE
SCHEDULE OF APPROPRIATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

(Exhibit A-5)

Revenues:

Property Taxes, Including Homestead Exemption	\$2,639,142
Excise Taxes	\$298,500
State Revenue Sharing	\$33,326
Local Road Assistance	\$24,000
Investment Interest	\$6,500
Interest on Delinquent Taxes	\$8,500
Code Enforcement Fees	\$12,500
Lease Income	\$13,800
Animal Control Fees	\$2,000
General Assistance Reimbursements	\$1,750
Fees Revenues	\$9,650

Fund Balance Appropriations:

Unassigned Fund Balance \$40,000

Total Fund Balance Appropriations \$40,000

Total Revenues

\$3,089,667

Expenditures:

Administration and Planning	\$224,041
Protection	\$63,116
Health & Sanitation	\$103,140
Highways & Bridges	\$287,675
Education	\$2,163,250
Unclassified	\$32,575
Assessments & Debt Service	\$215,871

Total Expenditures

\$3,089,667

TOWN OF LAMOINE, MAINE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

(Exhibit A-6)

Federal Grantor/Pass-Through

Grantor/Program Title

<u>CFDA #</u>	<u>Grantor Pass-Through Number</u>	<u>Program Award Amount</u>	<u>Expenditures</u>
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U.S. Department of Education:

Passed through State of Maine

Department of Education

Title IA - Disadvantaged	84.010	013-05A-3057-13	\$39,231	\$34,591
Title IIA - Teacher Quality	84.367	013-05A-3042-11	\$8,491	\$1,528
Local Entitlement	84.027	013-05A-3046-12	\$36,581	\$0
Rural Education Achievement Program	84.213	013-05A-6336-13	\$11,444	\$11,444

Total State of Maine Department of Education

\$95,747 \$47,562

Total U.S. Department of Education

\$95,747 \$47,562

U.S. Department of Agriculture:

Passed through State of Maine

Department of Education

National School Lunch Program - Lunch	10.555	-	\$20,382	\$20,382
National School Lunch Program - Breakfast	10.555	-	\$6,855	\$6,855
National School Lunch Program - Other	10.555	-	\$732	\$732
Food Distribution - Donated Commodities	10.550	-	\$2,776	\$2,776

Total U.S. Department of Agriculture

\$30,746 \$30,746

Totals

\$126,493 \$78,308

Lamoine School Department Report

To the Citizens of the Town of Lamoine:

The 2015-2016 school year was a positive continuation of the work started one-year prior as the Lamoine School Department. We were pleased to have another successful year of partnering with the community to ensure our students received an outstanding educational experience. The Lamoine School strives to provide a program that supports our students socially, emotionally and academically and the following report provides just a snapshot of the many ways this occurred.



A Community Effort

In the fall of 2015 a new Drama Club was started under the volunteer direction of teacher Carol Duffy. With additional assistance from music teacher Karen Hawthorn, An Evening of Jazz and Drama was held on the stage at the Grange Hall. The Drama Club, in partnership with the Lamoine Community Arts, proposed that the spring event be a fundraiser to contribute to the renovations of the Grange Hall. The house was packed and \$565.00 was raised!

An important facility upgrade took place outside the school. A broken slide on the playground was removed and new wood chips were supplied to provide a safer play area. The old basketball area had an aging backstop and cracked benches which needed to be removed. New paving on the court and adjustable height basketball hoops were installed for students and citizens to enjoy. These improvements were made possible through a generous donation from the Lamoine *PATRONS* and the volunteer efforts of Perry and Jay Fowler, Brett Jones and Nate Mason.

Inside the school, a collaborative effort with the Lamoine Little Children's Group led to a transformed library space for all to enjoy. With the support of many volunteers, books in the library were boxed up and moved, bookshelves were rebuilt, and the entire space was freshly painted. Kindle Fires were added along with a special area for our preschool visitors. We are grateful for the time contributed to this project by Cynthia Donaldson, Robin Veysey, Doreen Boynton, Anne LaBossiere, Chris Donovan and Lois Libby.

Meeting the Learning Needs of All Students

In past years, resident students with a diagnosis of Autism Spectrum Disorder and other cognitive and developmental disabilities were transported to highly specialized *Life Skills Programs* that existed only outside of our district. These programs are self-contained classrooms for students who need significant learning and social supports as a result of their disability. The classrooms offer a highly supported school day and individualized learning opportunities. Curriculum is modified to support student strengths and needs with an emphasis on the development of language, social skills, and independence. In 2015, Hancock and Lamoine joined together to establish a Life Skills Program for students from both towns. We were fortunate to hire an experienced and supportive local educator, Kelly Allen, to oversee development of this program at the Lamoine School. Our students no longer need to travel away to receive excellent programming and they have become a welcomed and integral part of the Lamoine school community!

A position to support math success for all students was put into place this past year. Tiara Woods was hired as our elementary mathematics specialist and she brings enthusiasm and experience to the position. She is responsible for supporting effective K–8 mathematics instruction and student learning. Tiara teaches mathematics to middle level students and works with K-8 individuals and groups of students to provide remedial or enrichment support services.

The Lamoine School is proud to deliver a challenging educational program alongside a host of extracurricular opportunities that offer something for everyone. The volunteer efforts of everyone who contributed to the successes of the past year are greatly appreciated!

I am blessed to work in such a caring community with actively involved parents, talented staff members who believe that all children can learn and a supportive board that collaborates for the best interests of the school. Thank you and please do not hesitate to contact me with questions, concerns, or input at any time.

Respectfully submitted,

Katrina Kane
Superintendent of Schools

Message from Governor Paul LePage



Paul R. LePage
GOVERNOR

STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Dear Citizens of Lamoine:

Maine has a long tradition of civil participation in both state and local government, and I thank you for being informed and involved citizens.

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities continues to be the reduction and eventual elimination of the income tax. Raising the minimum wage is not the path out of poverty; I want Mainers to earn a career wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

Not only does an income tax cut put more money back in your pockets, but it will also attract businesses that can offer good-paying careers to keep our young people here. It shows the nation that we are serious about wanting people and businesses to come—and stay—in Maine.

Unfortunately, voters approved a referendum question to raise the income tax to 10.15% on successful Maine households and small businesses. Enacting the second highest income tax rate in the country shows the nation we are eager to punish people for being successful. It will drive them out of our state and make it even more difficult to attract much-needed doctors, dentists, scientists, engineers and other professionals to Maine. They can live in neighboring New Hampshire, which takes no income tax from their paychecks. Even worse, there is no guarantee the extra revenue from this tax will go to fund education, as proponents promised.

As successful people leave Maine, state and municipal government will lose the significant amount they pay in property, sales and incomes taxes. This will put even more upward pressure on local property taxes. Municipalities will have to get more creative to provide local services without increasing property taxes. Reforming the tree growth program, collecting property taxes on land in conservation or preservation programs, charging a payment in lieu of taxes on state land that is taken off the property tax rolls and having non-profit organizations pay a two-percent tax on their net revenues are all ways for municipalities to increase revenues.

Such bold measures would take strong leadership and commitment from local officials and residents. If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,

Paul R. LePage
Governor



PRINTED ON RECYCLED PAPER
TTY USERS CALL 711
www.maine.gov

PHONE: (207) 287-3531 (Voice)

FAX: (207) 287-1054

Message from State Senator Brian Langley



Annual Report to the Town of Lamoine

A Message from Senator Brian D. Langley

Dear Friends and Neighbors:

Let me begin by thanking you for allowing me the honor of serving you in the Maine Senate. I am humbled that you have put your trust in me for a fourth term and can assure you I will continue to work tirelessly on your behalf. Please let me provide you with a recap of the 127th Legislature, as well as my hopes for the upcoming 128th Legislature.

Last year we continued the work of reforming our state's welfare system and achieved the long sought-after goal of banning the purchase of alcohol, tobacco and lottery tickets with welfare benefits. While there is more work to be done, I believe these efforts will help to deter such abuse of the system and help ensure that benefits are going to those who truly need them.

The Legislature also worked in a bipartisan fashion to begin addressing the drug crisis affecting our state. We approved putting 10 new drug enforcement agents on the street, as well as provided funding for treatment programs and drug use prevention efforts. I believe such a comprehensive approach is essential to tackle this awful epidemic.

In the upcoming session, it is clear that we must continue to do all we can to attract more jobs to our state to keep our young people living and working here. To that end, I will work to advocate for proposals which will expand economic opportunity for all Mainers. It is my hope the Legislature can once again work together to find good solutions to the issues facing our state.

You have my humble and sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at 287-1505 or senatorbrianlangley@gmail.com if you have comments, questions, or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

A handwritten signature in cursive script that reads "Brian D. Langley".

Senator Brian D. Langley, District 7



Brian Hubbell

66 Park Street
Bar Harbor, ME 04609
Home: (207) 288-3947
State House e-mail:
brian.hubbell@legislature.maine.gov

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: 711

Message from State Representative Brian Hubbell

Dear Friends and Neighbors,

Thank you for the opportunity to continue serving Lamoine in the Maine House of Representatives during the 128th Legislature.

Our first regular session is now well underway. We will consider roughly 1,500 bills submitted by lawmakers across the state. These measures aim to address a range of issues. My priorities continue to include strengthening our state's workforce and economy and ending the drug crisis that is now taking a life roughly every day in Maine.

We will also need to craft and pass a balanced two-year state budget to fund state government and the state's commitments, including to our local communities. I have been appointed by the Speaker of the House to serve on the Appropriations and Financial Affairs Committee, which oversees the state budget, general fiscal policy and bonding. I will miss my colleagues on the Education and Cultural Affairs Committee, which I have served on for the past four years, but I intend to continue my work on a number of ongoing education initiatives.

I will be posting updates on my work in Augusta and the bills I am sponsoring this session at www.rephubbell.com. I also send out periodic email updates, so please let me know if you would like to receive these.

It is a privilege to serve as your state representative. Please do not hesitate to contact me with any questions, concerns or if you need assistance with state government. I can be reached by email me at brian.hubbell@legislature.maine.gov or by phone at 288-3947.

Regards,

A handwritten signature in black ink, appearing to read "B. Hubbell".

Brian Hubbell
State Representative

Message from US Senator Angus King

Dear Friends of Lamoine:

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate.

Much of my time in Washington this past year has been devoted to the Senate Armed Services Committee and the Select Committee on Intelligence. Protecting our homeland and the people of Maine from terrorism and violence remains one of my top priorities. Through my work on the Armed Services Committee, I was able to secure several provisions in the 2016 National Defense Authorization Act that benefit Maine. The legislation authorizes the construction of an additional DDG-51 Arleigh Burke Class Destroyer that could be built at Bath Iron Works and expands the HUBZone program to stimulate economic growth at former military installations like the former Brunswick Naval Air Station.

Returning control to teachers, school districts, and states has also been a primary concern of mine. I am encouraged that the Every Student Succeeds Act has become law. It eliminates the burdensome requirements of the No Child Left Behind Act and ensures access to a quality education for all students. A provision I helped author in the bill will give states the opportunity to pilot the use of their own proficiency-based assessments in lieu of federally-mandated standardized tests. Also included in the bill are several measures I secured to promote local input, fund education technology initiatives, and explore new strategies to increase student access to the internet outside of school.

Communities across Maine have taken bold action to improve their broadband connectivity, and I have been proud to foster federal support for these types of projects. My amendments to the Every Student Succeeds Act will promote the type of work already occurring in Washington County, where students who lack broadband access are able to check out mobile hotspots from their local libraries. Additionally, a bill I co-sponsored, the Community Broadband Act, helped pave the way for the FCC to enact rules protecting the ability of municipalities to invest in better broadband. I am excited by Maine's leadership on this important economic development issue and will continue to support local efforts in this area.

After extensive negotiations, the Senate passed a five-year transportation bill that will increase highway and transit funding in Maine and provide stability to improve our transportation infrastructure. The legislation contains provisions I cosponsored to cut red tape and improve predictability and timeliness by streamlining the federal permitting process for large infrastructure projects. Also incorporated in this bill are my provisions to relieve financial regulations on Maine's community banks and credit unions and to reauthorize the Export-Import Bank, a critical tool that supports communities and small business across the state.

Following my inquiries in the Energy and Natural Resources Committee, the National Park Service has announced they will begin exploring strategies to allow park visitors to purchase electronic passes online and will pilot the program at Acadia National Park. These passes would improve access to our nation's most treasured landscapes and would generate resources for years to come. I remain deeply engaged in preserving Maine's natural beauty and strengthening our outdoor recreation economy.

It is with solemn responsibility that I have focused my energy addressing the opioid epidemic in Maine. This work includes convening roundtables with a wide-range of health care and law enforcement professionals to combat addiction; introducing a proposal to safely dispose of excess prescription drugs; cosponsoring a

Senate-passed bill that addresses mothers struggling with addiction and the alarming effect it has on newborns; cosponsoring the TREAT Act, which expands the ability of medical specialists to provide life-saving medication-assisted therapies for patients battling heroin and prescription drug addiction; and calling on the Commander of U.S. Southern Command to increase efforts to stop the flow of heroin at our southern border.

I like to think of Maine as a big small town – and in a small town, the leaders are accessible and eager to listen. In that spirit, I’ve made it a priority to stay connected with people from all over Maine who e-mail, write, and call with suggestions or questions. If I can ever assist in your interaction with a federal agency, or you have thoughts, concerns, or personal input on a matter that is currently before Congress I hope you will contact me, let me know where you stand, and engage in this critical part of democracy. Please call my toll-free line at **1-800-432-1599** or one of my offices: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, or Washington, D.C. (202) 224-5344. You can also write me on our website at www.king.senate.gov/contact.

As always, I am honored to represent the people of Maine and look forward to working with you for the betterment of our great state.

Sincerely,

A handwritten signature in black ink that reads "Angus S. King, Jr." with a stylized flourish at the end.

Angus S. King, Jr.
United States Senator

Message from US Senator Susan Collins

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments.

Growing our economy by encouraging job creation remains a top priority. The tax relief bill enacted during this last Congress contains provisions I authored to provide small businesses with the certainty that they need to invest, grow, and, most important, hire new workers. The 2017 National Defense Authorization Act includes a provision the Maine delegation worked together to champion requiring that military recruits be provided with athletic footwear made in America, as is required for other equipment and uniform items whenever possible. This is a great victory for our troops and for the 900 skilled workers at New Balance factories here in Maine.

Maine’s contributions to our national security stretch from Kittery to Limestone. As a senior member of the Appropriations Committee, I successfully advocated for critical funding for

projects at the Portsmouth Naval Shipyard and \$1 billion towards the construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen the Navy and our national security, and the additional destroyer will help meet the Navy's goal of a 355-ship fleet.

Maine's growing population of older individuals creates many challenges. That's why, as Chairman of the Senate Aging Committee, my top three priorities are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security.

The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance. Last May, a call to the hotline helped lead to the arrest of a national crime ring targeting seniors, and in June I worked to secure the humanitarian release of a Maine senior who had been imprisoned in Spain after being victimized by an international drug smuggling scam.

The Aging Committee also released an extensive report detailing the findings of our bipartisan investigation into the abrupt and dramatic price increases for prescription drugs whose patents expired long ago.

I advocated strongly for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. I also championed and authored portions of the 21st Century Cures Act that will further support biomedical innovation and make significant reforms to our mental health system.

The Senate also took steps in the past year to combat the nation's heroin and opioid epidemic by passing the Comprehensive Addiction and Recovery Act (CARA), which I was proud to cosponsor. CARA is a monumental step forward in our effort to address the devastating addiction crisis affecting countless families and communities across the country and right here in Maine.

A Maine value that always guides me is our unsurpassed work ethic. In December 2016, I cast my 6,236th consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Hancock County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Bangor state office at (207) 945-0417 or visit my website at www.collins.senate.gov. May 2017 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

Proposed 2017/2018 Budget

Budget Committee	2015-16	2015-16	2016-17	2016-17	2016-17	2017-18	Increase	%
Proposed	Approved	Actual	Approved	Actual	Remaining	Recommended	(Decrease)	Change
Administration								
Salaries								

Selectman Chair	\$1,600.00	\$1,600.00	\$1,600.00	\$800.00	\$800.00	\$1,600.00	\$0.00	0.00%
Selectman 2	\$1,000.00	\$1,000.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%
Selectman 3	\$1,000.00	\$1,000.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%
Selectman 4	\$1,000.00	\$1,000.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%
Selectman 5	\$1,000.00	\$1,000.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%
Adm. Asst	\$59,500.00	\$59,500.00	\$63,000.00	\$34,999.95	\$28,000.05	\$66,600.00	\$3,600.00	5.71%
Benefits	\$16,933.06	\$16,535.92	\$18,000.00	\$9,628.09	\$8,371.91	\$18,711.01	\$711.01	3.95%
Clerk/Tax Collector	\$33,275.00	\$33,275.00	\$34,275.00	\$19,041.60	\$15,233.40	\$35,568.00	\$1,293.00	3.77%
Assistant Clerk/Tax Collector	\$1,250.00	\$441.00	\$1,250.00	\$174.00	\$1,076.00	\$1,250.00	\$0.00	0.00%
Assessor Chair	\$1,600.00	\$1,619.00	\$2,100.00	\$1,050.00	\$1,050.00	\$1,600.00	-\$500.00	-23.81%
Assessor 2	\$1,500.00	\$1,500.00	\$2,000.00	\$1,000.00	\$1,000.00	\$1,500.00	-\$500.00	-25.00%
Assessor 3	\$1,500.00	\$1,500.00	\$2,000.00	\$1,000.00	\$1,000.00	\$1,500.00	-\$500.00	-25.00%
Health Officer	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	\$100.00	\$0.00	0.00%
Facilities Maintenance Director			\$10,400.00	\$1,802.75	\$8,597.25	\$10,000.00	-\$400.00	-3.85%
Election Workers	\$900.00	\$940.00	\$1,980.00	\$540.00	\$1,440.00	\$1,620.00	-\$360.00	-18.18%

Total Salaries	\$122,158.06	\$121,010.92	\$140,705.00	\$72,136.39	\$68,568.61	\$144,049.01	\$3,344.01	2.38%
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Budget Committee
Proposed
Administrative
Expenses

	2015-16 Approved	2015-16 Actual	2016-17 Approved	2016-17 Actual	2016-17 Remaining	2017-18 Recommended	Increase (Decrease)	% Change
Electricity	\$2,500.00	\$2,673.97	\$2,900.00	\$1,322.45	\$1,577.55	\$2,900.00	\$0.00	0.00%
Machine Maint.	\$900.00	\$480.00	\$700.00	\$0.00	\$700.00	\$600.00	-\$100.00	-14.29%
Travel/Education	\$3,600.00	\$1,821.48	\$2,800.00	\$1,745.36	\$1,054.64	\$2,800.00	\$0.00	0.00%
Postage	\$2,000.00	\$842.06	\$1,850.00	\$1,354.22	\$495.78	\$1,750.00	-\$100.00	-5.41%
Office Supplies	\$2,100.00	\$1,871.84	\$2,400.00	\$1,453.21	\$946.79	\$2,300.00	-\$100.00	-4.17%
Advertising	\$500.00	\$313.45	\$500.00	\$380.73	\$119.27	\$400.00	-\$100.00	-20.00%
Telephone	\$960.00	\$1,307.06	\$1,440.00	\$784.98	\$655.02	\$1,620.00	\$180.00	12.50%
Lien Costs	\$3,500.00	\$4,268.02	\$4,000.00	\$2,765.25	\$1,234.75	\$4,000.00	\$0.00	0.00%
Heating Oil	\$4,000.00	\$1,500.00	\$3,500.00	\$781.42	\$2,718.58	\$3,000.00	-\$500.00	-14.29%
Dues/Memberships	\$2,900.00	\$2,963.22	\$2,900.00	\$3,034.29	-\$134.29	\$3,100.00	\$200.00	6.90%
Banking Costs	\$100.00	\$56.75	\$100.00	\$31.74	\$68.26	\$100.00	\$0.00	0.00%
Tax Maps	\$2,200.00	\$1,525.00	\$2,200.00	\$1,600.00	\$600.00	\$2,000.00	-\$200.00	-9.09%
Books & Publications	\$325.00	\$362.90	\$300.00	\$165.85	\$134.15	\$300.00	\$0.00	0.00%
Records Preservation	\$1,000.00	\$0.00	\$1,000.00	\$104.85	\$895.15	\$1,000.00	\$0.00	0.00%
Legal Fees	\$5,000.00	\$4,228.50	\$7,000.00	\$3,365.00	\$3,635.00	\$7,000.00	\$0.00	0.00%
Other Election Costs	\$300.00	\$187.95	\$300.00	\$72.93	\$227.07	\$300.00	\$0.00	0.00%
Audit	\$4,080.00	\$4,393.75	\$4,250.00	\$0.00	\$4,250.00	\$4,300.00	\$50.00	1.18%
Assessing-Appraisal	\$2,800.00	\$2,060.00	\$2,600.00	\$257.50	\$2,342.50	\$2,600.00	\$0.00	0.00%
Town Report & Meeting Exp.	\$1,400.00	\$1,320.91	\$1,400.00	\$0.00	\$1,400.00	\$1,500.00	\$100.00	7.14%
Miscellaneous	\$150.00	\$133.21	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%
Newsletter	\$1,000.00	\$956.00	\$1,000.00	\$717.00	\$283.00	\$1,000.00	\$0.00	0.00%
Sales Tax	\$25.00	\$7.23	\$25.00	\$9.27	\$15.73	\$25.00	\$0.00	0.00%
Total Expenses	\$41,340.00	\$33,273.30	\$43,265.00	\$19,946.05	\$23,318.95	\$42,695.00	-\$570.00	-1.32%

Budget Committee Proposed	2015-16 Approved	2015-16 Actual	2016-17 Approved	2016-17 Actual	2016-17 Remaining	2017-18 Recommended	Increase (Decrease)	% Change
Gen'l Assistance	\$3,500.00	\$1,433.51	\$2,500.00	\$951.05	\$1,548.95	\$2,500.00	\$0.00	0.00%
Insurances								
FICA-Town Share	\$9,659.07	\$8,500.25	\$10,670.51	\$4,615.87	\$6,054.64	\$11,221.60	\$551.09	5.16%
Medicare - Town Share	\$2,258.98	\$1,987.96	\$2,495.52	\$1,079.51	\$1,416.01	\$2,624.41	\$128.88	5.16%
Property & Casualty	\$7,500.00	\$7,835.00	\$7,500.00	\$7,562.00	-\$62.00	\$7,400.00	-\$100.00	-1.33%
Public Officials	\$3,600.00	\$3,224.00	\$3,400.00	\$3,235.00	\$165.00	\$3,400.00	\$0.00	0.00%
Workers Comp	\$3,000.00	\$3,533.70	\$3,000.00	\$1,399.80	\$1,600.20	\$4,000.00	\$1,000.00	33.33%
Volunteer Coverage	\$175.00	\$0.00	\$175.00	\$0.00	\$175.00	\$175.00	\$0.00	0.00%
Unemployment	\$900.00	\$112.50	\$800.00	\$0.00	\$800.00	\$600.00	-\$200.00	-25.00%
Deductible Fund	\$300.00	\$184.28	\$300.00	\$0.00	\$300.00	\$700.00	\$400.00	133.33%
Total Insurance	\$27,393.05	\$25,377.69	\$28,341.03	\$17,892.18	\$10,448.85	\$30,121.00	\$1,779.97	6.28%
Equipment								
Hardware/Software	\$750.00	\$632.02	\$750.00	\$207.70	\$542.30	\$750.00	\$0.00	0.00%
Other	\$200.00	\$179.99	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%
Total Equipment	\$950.00	\$812.01	\$1,050.00	\$207.70	\$842.30	\$1,050.00	\$0.00	0.00%
Town Hall Maintenance								
Furnace Maint.	\$175.00	\$0.00	\$175.00	\$124.75	\$50.25	\$175.00	\$0.00	0.00%
Lighting	\$50.00	\$0.00	\$50.00	\$257.35	-\$207.35	\$50.00	\$0.00	0.00%
General Maint.	\$400.00	\$2,206.05	\$800.00	\$402.20	\$397.80	\$800.00	\$0.00	0.00%
Grounds	\$1,200.00	\$650.00	\$1,200.00	\$670.50	\$529.50	\$1,200.00	\$0.00	0.00%
Keys & Locks	\$200.00	\$0.00	\$50.00	\$6.24	\$43.76	\$100.00	\$50.00	100.00%
Total Maint.	\$2,025.00	\$2,856.05	\$2,275.00	\$1,461.04	\$813.96	\$2,325.00	\$50.00	2.20%
TOTAL ADMINISTRATION	\$197,366.11	\$184,763.48	\$218,136.03	\$112,594.41	\$105,541.62	\$222,740.01	\$4,603.98	2.11%

Budget Committee
Proposed
SOCIAL SERVICES

	2015-16 Approved	2015-16 Actual	2016-17 Approved	2016-17 Actual	2016-17 Remaining	2017-18 Recommended	Increase (Decrease)	% Change
American Red Cross-E.ME	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00		-\$600.00	-100.00%
CHCS	\$600.00	\$600.00	\$575.00	\$575.00	\$0.00	\$619.00	\$44.00	7.65%
Child & Family Opportunities	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	\$700.00	\$100.00	16.67%
Health Equity Alliance/DEAN					\$0.00	\$700.00	\$700.00	100.00%
Downeast Horizons	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	\$700.00	\$100.00	16.67%
EAAA	\$250.00	\$250.00	\$600.00	\$600.00	\$0.00	\$500.00	-\$100.00	-16.67%
Emmaus Homeless Shelter					\$0.00		\$0.00	0.00%
FIA-Community Connection	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	\$700.00	\$100.00	16.67%
The Grand Auditorium	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00		-\$600.00	-100.00%
VNA Home Health Hospice	\$579.00	\$579.00	\$579.00	\$579.00	\$0.00	\$579.00	\$0.00	0.00%
Hospice Vol of Hancock Cty	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	\$700.00	\$100.00	16.67%
Lamoine Historical Society	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	\$700.00	\$100.00	16.67%
Lifeflight Foundation	\$600.00	\$600.00			\$0.00	\$600.00	\$600.00	100.00%
Loaves & Fishes Food Pantry	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	\$700.00	\$100.00	16.67%
Me. Coast Hospital	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	\$700.00	-\$500.00	-41.67%
Open Door Recovery Center	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	\$700.00	\$100.00	16.67%
WHCA	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	\$700.00	\$100.00	16.67%
WIC Clinic	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	\$700.00	\$100.00	16.67%
Yesterday's Children			\$300.00	\$300.00	\$0.00	\$300.00	\$0.00	0.00%
Total	\$9,829.00	\$9,829.00	\$9,854.00	\$9,854.00	\$0.00	\$10,298.00	\$444.00	4.51%
Max Recommendation	\$12,950.68		\$12,950.68			\$12,953.96		
Ellsworth Library	\$7,368.00	\$7,368.00	\$7,300.00	\$7,300.00	\$0.00	\$8,397.00	\$1,097.00	15.03%

Budget Committee	2015-16	2015-16	2016-17	2016-17	2016-17	2017-18	Increase	% Change
Proposed	Approved	Actual	Approved	Actual	Remaining	Recommended	(Decrease)	
PUBLIC SAFETY								
Fire Department								
Chief's Salary	\$1,600.00	\$1,600.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0.00%
Personnel Reimbursements	\$8,500.00	\$8,600.00	\$9,000.00	\$9,900.00	-\$900.00	\$9,000.00	\$0.00	0.00%
Electricity	\$2,000.00	\$1,720.65	\$2,000.00	\$780.38	\$1,219.62	\$2,000.00	\$0.00	0.00%
Water	\$350.00	\$300.00	\$300.00	\$300.00	\$0.00	\$300.00	\$0.00	0.00%
Telephone	\$750.00	\$773.53	\$750.00	\$410.54	\$339.46	\$750.00	\$0.00	0.00%
Heating Oil	\$6,000.00	\$3,290.97	\$6,000.00	\$1,635.00	\$4,365.00	\$6,000.00	\$0.00	0.00%
Truck Maintenance	\$5,000.00	\$4,150.55	\$5,000.00	\$10,349.35	-\$5,349.35	\$5,000.00	\$0.00	0.00%
Pump Maintenance	\$2,000.00	\$1,713.59	\$8,700.00	\$6,619.17	\$2,080.83	\$3,000.00	-\$5,700.00	-65.52%
Rescue Boat Maintenance	\$600.00	\$306.81	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Radio Maintenance	\$800.00	\$955.09	\$800.00	\$441.00	\$359.00	\$900.00	\$100.00	12.50%
Equipment Maintenance	\$1,200.00	\$1,416.07	\$1,400.00	\$0.00	\$1,400.00	\$1,400.00	\$0.00	0.00%
Lights & Batteries	\$150.00	\$0.00	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00	0.00%
Station Supplies	\$300.00	\$192.95	\$300.00	\$119.99	\$180.01	\$300.00	\$0.00	0.00%
Hand Tools	\$150.00	\$341.50	\$200.00	\$55.65	\$144.35	\$200.00	\$0.00	0.00%
First Aid	\$300.00	\$0.00	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%
Inoculation Prg.	\$1,000.00	\$1,042.00	\$1,000.00	\$518.00	\$482.00	\$1,200.00	\$200.00	20.00%
Respiratory Fit Testing	\$800.00	\$71.25	\$1,000.00	\$271.00	\$729.00	\$1,000.00	\$0.00	0.00%
Station Maintenance	\$1,500.00	\$3,226.79	\$2,500.00	\$881.64	\$1,618.36	\$5,000.00	\$2,500.00	100.00%
Hydrants	\$1,000.00	\$859.43	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Gas & Diesel	\$1,600.00	\$1,274.59	\$1,600.00	\$438.13	\$1,161.87	\$1,700.00	\$100.00	6.25%
Extinguishers	\$200.00	\$46.50	\$200.00	\$71.17	\$128.83	\$200.00	\$0.00	0.00%
Foam	\$800.00	\$0.00	\$800.00	\$0.00	\$800.00	\$800.00	\$0.00	0.00%
Air Pack Maint.	\$1,500.00	\$1,598.00	\$2,000.00	\$1,361.69	\$638.31	\$2,000.00	\$0.00	0.00%
Fire Prevention	\$50.00	\$85.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	0.00%
Dues & Memberships	\$600.00	\$714.00	\$800.00	\$92.00	\$708.00	\$800.00	\$0.00	0.00%

Budget Committee Proposed	2015-16 Approved	2015-16 Actual	2016-17 Approved	2016-17 Actual	2016-17 Remaining	2017-18 Recommended	Increase (Decrease)	% Change
Training	\$1,500.00	\$1,337.00	\$2,000.00	\$900.00	\$1,100.00	\$2,000.00	\$0.00	0.00%
Other	\$100.00	\$210.00	\$100.00	\$4.90	\$95.10	\$100.00	\$0.00	0.00%
Pager	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$450.00	\$450.00	100.00%
Attack Hose/Nozzles	\$1,200.00	\$24.78	\$800.00	\$0.00	\$800.00	\$800.00	\$0.00	0.00%
Supply Hose	\$600.00	\$360.00	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	0.00%
Turnout Gear	\$2,500.00	\$4,973.68	\$2,500.00	\$2,526.21	-\$26.21	\$5,000.00	\$2,500.00	100.00%
Radio Purchases	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
Air Pack Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	100.00%
Equipment Purchases	\$0.00	\$997.00	\$500.00	\$0.00	\$500.00	\$0.00	-\$500.00	-100.00%
Truck/Ladder/hose Testing	\$2,500.00	\$2,605.35	\$2,500.00	\$0.00	\$2,500.00	\$2,600.00	\$100.00	4.00%
Total Fire	\$47,400.00	\$44,997.08	\$59,350.00	\$40,675.82	\$18,674.18	\$67,100.00	\$7,750.00	13.06%
Ambulance	\$12,415.50	\$12,415.50	\$14,418.00	\$14,418.00	\$0.00	\$14,418.00	\$0.00	0.00%
Dispatching	\$3,300.00	\$3,212.02	\$3,300.00	\$2,463.43	\$836.57	\$3,500.00	\$200.00	6.06%
Animal Control	\$2,500.00	\$2,993.95	\$2,500.00	\$898.58	\$1,601.42	\$3,000.00	\$500.00	20.00%
TOTAL PUBLIC SAFETY	\$65,615.50	\$63,618.55	\$79,568.00	\$58,455.83	\$21,112.17	\$88,018.00	\$8,450.00	10.62%

**WASTE DISPOSAL
Transfer Station**

Labor	\$11,100.00	\$10,329.25	\$11,000.00	\$6,235.00	\$4,765.00	\$11,500.00	\$500.00	4.55%
PERC	\$34,000.00	\$33,248.72	\$34,500.00	\$23,420.81	\$11,079.19	\$50,000.00	\$15,500.00	44.93%
Transportation	\$32,000.00	\$31,329.78	\$33,600.00	\$16,132.86	\$17,467.14	\$35,000.00	\$1,400.00	4.17%
Maintenance	\$1,500.00	\$2,747.55	\$750.00	\$596.16	\$153.84	\$1,500.00	\$750.00	100.00%
Electricity	\$350.00	\$349.44	\$450.00	\$201.76	\$248.24	\$450.00	\$0.00	0.00%
Telephone	\$240.00	\$267.56	\$300.00	\$109.25	\$190.75	\$300.00	\$0.00	0.00%
Other	\$200.00	\$152.00	\$200.00	\$174.80	\$25.20	\$200.00	\$0.00	0.00%
Hazardous Waste	\$800.00	\$634.03	\$800.00	\$188.84	\$611.16	\$750.00	-\$50.00	-6.25%
Demolition Debris	\$200.00	\$26.45	\$200.00	\$0.00	\$200.00	\$150.00	-\$50.00	-25.00%
DEP Permits	\$450.00	\$452.00	\$450.00	\$279.00	\$171.00	\$500.00	\$50.00	11.11%
Septic Sludge	\$800.00	\$800.00	\$800.00	\$800.00	\$0.00	\$800.00	\$0.00	0.00%
Recycling Contract	\$16,500.00	\$12,878.98	\$16,000.00	\$7,230.29	\$8,769.71	\$14,500.00	-\$1,500.00	-9.38%
Dump Closing/Monitoring	\$2,500.00	\$1,201.51	\$5,000.00	\$0.00	\$5,000.00	\$2,500.00	-\$2,500.00	-50.00%
Total Solid Waste/Recycling	\$100,640.00	\$94,417.27	\$104,050.00	\$55,368.77	\$48,681.23	\$118,150.00	\$14,100.00	13.55%

Budget Committee Proposed CODE ENFORCEMENT/Planning	2015-16 Approved	2015-16 Actual	2016-17 Approved	2016-17 Actual	2016-17 Remaining	2017-18 Recommended	Increase (Decrease)	% Change
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Salary	\$14,750.00	\$5,231.75	\$10,000.00	\$3,299.00	\$6,701.00	\$12,000.00	\$2,000.00	20.00%
Deputy/LPI Wages	\$300.00	\$2,757.00	\$2,500.00	\$1,575.00	\$925.00	\$3,900.00	\$1,400.00	56.00%
Supplies/Printing	\$100.00	\$0.00	\$100.00	\$184.86	-\$84.86	\$100.00	\$0.00	0.00%
Mileage	\$450.00	\$0.00	\$200.00	\$0.00	\$200.00	\$150.00	-\$50.00	-25.00%
Legal	\$500.00	\$20.24	\$500.00	\$521.50	-\$21.50	\$500.00	\$0.00	0.00%
Advertising	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	\$50.00	-\$50.00	-50.00%
Planning Board	\$2,270.00	\$1,595.18	\$2,300.00	\$1,530.94	\$769.06	\$2,000.00	-\$300.00	-13.04%
Appeals Board	\$80.00	\$13.48	\$100.00	\$0.00	\$100.00	\$200.00	\$100.00	100.00%
Training	\$225.00	\$175.00	\$250.00	\$154.84	\$95.16	\$200.00	-\$50.00	-20.00%
Miscellaneous	\$100.00	\$883.68	\$50.00	\$65.12	-\$15.12	\$100.00	\$50.00	100.00%

Total CEO Budget	\$18,775.00	\$10,676.33	\$16,100.00	\$7,331.26	\$8,768.74	\$19,200.00	\$3,100.00	19.25%
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	2015/16	Actual 15/16	2016/17	Actual 16/17	Remaining 16/17
TOTAL EDUCATION	\$2,416,871.59	\$2,317,557.87	\$2,523,481.91	\$1,352,820.52	\$1,170,661.39

The Proposed school budget
will be presented in the
spring

**Budget Committee
Proposed
ROAD MAINTENANCE**

	2015-16 Approved	2015-16 Actual	2016-17 Approved	2016-17 Actual	2016-17 Remaining	2017-18 Recommended	Increase (Decrease)	% Change
Road Commissioner Salary	\$600.00	\$600.00	\$650.00	\$325.00	\$325.00	\$650.00	\$0.00	0.00%
Road Commissioner Exp.	\$300.00	\$158.12	\$300.00	\$24.50	\$275.50	\$300.00	\$0.00	0.00%
Total Road Commissioner	\$900.00	\$758.12	\$950.00	\$349.50	\$600.50	\$950.00	\$0.00	0.00%
GENERAL MAINTENANCE - Non Specific Road Items								
General Maintenance	\$750.00	\$350.00	\$500.00	\$0.00	\$500.00	\$600.00	\$100.00	20.00%
Mowing	\$2,500.00	\$2,100.00	\$2,500.00	\$1,800.00	\$700.00	\$1,800.00	-\$700.00	-28.00%
Sweeping	\$2,300.00	\$3,500.00	\$2,500.00	\$0.00	\$2,500.00	\$3,500.00	\$1,000.00	40.00%
Crack Sealing	\$7,500.00	\$2,600.00	\$9,000.00	\$0.00	\$9,000.00	\$7,500.00	-\$1,500.00	-16.67%
Tree Removal	\$7,000.00	\$14,020.00	\$10,000.00	\$7,200.00	\$2,800.00	\$10,000.00	\$0.00	0.00%
Specific Roads								
Buttermilk Road	\$5,000.00	\$2,540.00	\$4,500.00	\$2,020.00	\$2,480.00	\$4,000.00	-\$500.00	-11.11%
Shore Road	\$3,500.00	\$1,000.00	\$2,500.00	\$1,700.00	\$800.00	\$2,500.00	\$0.00	0.00%
Mill Road	\$2,500.00	\$2,625.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
Walker Road	\$2,000.00	\$2,780.00	\$1,500.00	\$0.00	\$1,500.00	\$2,000.00	\$500.00	33.33%
Asa's Lane	\$2,000.00	\$1,765.00	\$1,500.00	\$7,905.00	-\$6,405.00	\$2,000.00	\$500.00	33.33%
Needle's Eye Road	\$5,000.00	\$2,000.00	\$2,500.00	\$2,200.00	\$300.00	\$3,000.00	\$500.00	20.00%
Clamshell Alley	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%
Cos Cob Avenue	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%
Raccoon Cove Road	\$1,500.00	\$1,080.00	\$500.00	\$0.00	\$500.00	\$1,500.00	\$1,000.00	200.00%
Marlboro Beach Rd	\$2,000.00	\$6,680.00	\$2,000.00	\$7,425.00	-\$5,425.00	\$3,000.00	\$1,000.00	50.00%
Seal Point Road	\$2,000.00	\$1,550.00	\$2,000.00	\$0.00	\$2,000.00	\$4,000.00	\$2,000.00	100.00%
Berry Cove Road	\$1,000.00	\$1,523.25	\$2,500.00	\$0.00	\$2,500.00	\$2,000.00	-\$500.00	-20.00%
Gully Brook Road	\$250.00	\$1,500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
MacQuinn Road	\$300.00	\$240.00	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%
Maxwell Avenue	\$500.00	\$300.00	\$500.00	\$1,138.00	-\$638.00	\$1,000.00	\$500.00	100.00%
Lorimer Road	\$500.00	\$500.00	\$500.00	\$115.00	\$385.00	\$500.00	\$0.00	0.00%
Birchlawn Drive	\$1,000.00	\$500.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Parking Lots	\$250.00	\$0.00	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	0.00%
Street Signs	\$1,000.00	\$1,229.28	\$1,000.00	\$49.40	\$950.60	\$1,000.00	\$0.00	0.00%
Total Gen'l Maintenance	\$50,550.00	\$50,382.53	\$50,250.00	\$31,552.40	\$18,697.60	\$54,150.00	\$3,900.00	7.76%

**Budget Committee
Proposed
Snow Removal**

	2015-16 Approved	2015-16 Actual	2016-17 Approved	2016-17 Actual	2016-17 Remaining	2017-18 Recommended	Increase (Decrease)	% Change
Plow Contract	\$110,250.00	\$105,000.00	\$120,750.00	\$63,250.00	\$57,500.00	\$120,750.00	\$0.00	0.00%
Salt/Sand	\$275.00	\$0.00	\$300.00	\$250.00	\$50.00	\$300.00	\$0.00	0.00%
Hydrant Plowing	\$650.00	\$600.00	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	0.00%
Salt/Sand Shed Maintenance	\$2,000.00	\$2,255.06	\$2,000.00	\$865.49	\$1,134.51	\$2,000.00	\$0.00	0.00%
Clogged Culverts	\$1,000.00	\$0.00	\$750.00	\$0.00	\$750.00	\$750.00	\$0.00	0.00%
Total Snow	\$114,175.00	\$107,855.06	\$124,500.00	\$64,365.49	\$60,134.51	\$124,500.00	\$0.00	0.00%

Streetlights	\$2,050.00	\$1,071.81	\$2,050.00	\$936.83	\$1,113.17	\$2,050.00	\$0.00	0.00%
Total Maintenance	\$167,675.00	\$160,067.52	\$177,750.00	\$97,204.22	\$80,545.78	\$181,650.00	\$3,900.00	2.19%

MAJOR PROJECTS

Mill Road Paving						\$30,000.00	\$30,000.00	100.00%
Buttermilk Road Paving	\$120,000.00	\$87,375.20					\$0.00	-100.00%
Shore Road Paving						\$88,000.00	\$88,000.00	100.00%
MacQuinn Rd. Paving			\$20,500.00	\$46,776.53	-\$26,276.53		-\$20,500.00	-100.00%
Raccoon Cove Rd. Paving			\$70,000.00	\$23,815.96	\$46,184.04		-\$70,000.00	-100.00%

Total Major Projects	\$120,000.00	\$87,375.20	\$90,500.00	\$70,592.49	\$19,907.51	\$118,000.00	\$27,500.00	30.39%
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Total Roads	\$287,675.00	\$247,442.72	\$268,250.00	\$167,796.71	\$100,453.29	\$299,650.00	\$31,400.00	11.71%
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Budget Committee Proposed	2015-16 Approved	2015-16 Actual	2016-17 Approved	2016-17 Actual	2016-17 Remaining	2017-18 Recommended	Increase (Decrease)	% Change
PARKS, RECREATION, CEMETERY MAINTENANCE								

Lamoine Beach	\$2,733.00	\$2,299.02	\$2,616.00	\$2,042.10	\$573.90	\$3,040.00	\$424.00	16.21%
Bloomfield Park	\$1,145.00	\$1,254.31	\$1,325.00	\$629.28	\$695.72	\$1,775.00	\$450.00	33.96%
Marlboro Beach	\$0.00	\$202.95	\$150.00	\$118.97	\$31.03	\$0.00	-\$150.00	-100.00%
Total Parks	\$3,878.00	\$3,756.28	\$4,091.00	\$2,790.35	\$1,300.65	\$4,815.00	\$724.00	17.70%

Recreation (YMCA)	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0.00%
Recreation Committee		\$2,750.11	\$5,900.00	\$1,453.07	\$4,446.93	\$5,900.00	\$0.00	0.00%

Cemetery Maintenance

Cemetery Lots	\$4,500.00	\$2,748.84	\$5,100.00	\$4,890.00	\$210.00	\$6,055.00	\$955.00	18.73%
Flag Program	\$400.00	\$0.00	\$520.00	\$0.00	\$520.00	\$500.00	-\$20.00	-3.85%

Total Parks , Rec. & Cemetery	\$11,778.00	\$9,505.12	\$18,611.00	\$12,133.42	\$6,477.58	\$20,270.00	\$1,659.00	8.91%
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Shellfishing Enforcement

Shellfishing Enforcement	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0.00%
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Capital Projects/Fund Additions

Anderson Garage Repairs			\$3,500.00	\$2,790.20	\$709.80	\$0.00	-\$3,500.00	-100.00%
Fire Dept - Rescue Boat Debt	\$17,265.00	\$17,120.48	\$15,840.00	\$9,218.72	\$6,621.28	\$15,803.52	-\$36.48	-0.23%
Debt Service - Fire Truck	\$41,465.00	\$41,460.79	\$40,706.00	\$0.00	\$40,706.00	\$39,952.64	-\$753.36	-1.85%
Land Conservation Fund	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	0.00%
Town Office - Steps/Foundation			\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0.00%
Town Hall Sign (Electronic)						\$20,000.00	\$20,000.00	100.00%
Sesquicentennial Celebration			\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0.00%
Total	\$67,230.00	\$59,581.27	\$86,046.00	\$38,008.92	\$48,037.08	\$101,756.16	\$15,710.16	18.26%

**Budget Committee
Proposed
Total Budget By
Article**

	2015-16 Approved	2015-16 Actual	2016-17 Approved	2016-17 Actual	2016-17 Remaining	2017-18 Recommended	Increase (Decrease)	% Change
Solid Waste/Recycling	\$100,640.00	\$94,417.27	\$104,050.00	\$55,368.77	\$48,681.23	\$118,150.00	\$14,100.00	13.55%
Library	\$7,368.00	\$7,368.00	\$7,300.00	\$7,300.00	\$0.00	\$8,397.00	\$1,097.00	15.03%
Administration	\$197,366.11	\$184,763.48	\$218,136.03	\$112,594.41	\$105,541.62	\$222,740.01	\$4,603.98	2.11%
Public Safety	\$65,615.50	\$63,618.55	\$79,568.00	\$58,455.83	\$21,112.17	\$88,018.00	\$8,450.00	10.62%
Capital Project/Fund Additions	\$67,230.00	\$59,581.27	\$86,046.00	\$38,008.92	\$48,037.08	\$101,756.16	\$15,710.16	18.26%
Parks & Recreation	\$11,778.00	\$9,505.12	\$18,611.00	\$12,133.42	\$6,477.58	\$20,270.00	\$1,659.00	8.91%
Code Enforcement	\$18,775.00	\$10,676.33	\$16,100.00	\$7,331.26	\$8,768.74	\$19,200.00	\$3,100.00	19.25%
Road Maintenance	\$167,675.00	\$160,067.52	\$177,750.00	\$97,204.22	\$80,545.78	\$181,650.00	\$3,900.00	2.19%
Major Road Projects	\$120,000.00	\$87,375.20	\$90,500.00	\$70,592.49	\$19,907.51	\$118,000.00	\$27,500.00	30.39%
Social Services	\$9,829.00	\$9,829.00	\$9,854.00	\$9,854.00	\$0.00	\$10,298.00	\$444.00	4.51%
Shellfishing Enforcement	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0.00%
TOTAL TOWN BUDGET	\$769,276.61	\$690,201.74	\$810,915.03	\$471,843.32	\$339,071.71	\$891,479.17	\$80,564.14	9.93%

Revenue Budget

Interest - Taxes	\$8,500.00	\$11,236.41	\$10,000.00	\$9,264.02	\$735.98	\$10,000.00	\$0.00	0.00%
Auto Excise	\$295,000.00	\$324,673.27	\$300,000.00	\$184,593.56	\$115,406.44	\$305,000.00	\$5,000.00	1.67%
Boat Excise Taxes	\$3,500.00	\$3,759.90	\$3,500.00	\$1,128.65	\$2,371.35	\$3,500.00	\$0.00	0.00%
Administration Fees	\$450.00	\$248.09	\$300.00	\$141.27	\$158.73	\$250.00	-\$50.00	-16.67%
Tax Lien Charges	\$3,500.00	\$5,086.97	\$4,000.00	\$4,449.15	-\$449.15	\$4,000.00	\$0.00	0.00%
Agent Fees	\$5,700.00	\$5,391.76	\$5,700.00	\$3,324.94	\$2,375.06	\$5,200.00	-\$500.00	-8.77%
Revenue Sharing	\$33,325.86	\$36,112.41	\$29,993.27	\$23,070.36	\$6,922.91	\$27,000.00	-\$2,993.27	-9.98%
General Assistance Reimburse	\$1,750.00	\$1,189.46	\$1,750.00	\$410.23	\$1,339.77	\$1,750.00	\$0.00	0.00%
Interest-Investments	\$6,500.00	\$10,526.99	\$7,500.00	\$7,101.02	\$398.98	\$10,000.00	\$2,500.00	33.33%
Cell Tower Rental	\$13,800.00	\$13,800.00	\$13,800.00	\$8,050.00	\$5,750.00	\$13,800.00	\$0.00	0.00%
Hodgkins Trust Fund	\$0.00	\$8,494.10	\$15,000.00	\$7,579.27	\$7,420.73	\$5,000.00	-\$10,000.00	-66.67%
Surplus Use	\$40,000.00	\$40,000.00	\$56,200.00	\$56,200.00	\$0.00	\$85,000.00	\$28,800.00	51.25%
Total General Fund Rev.	\$412,025.86	\$476,588.36	\$447,743.27	\$305,312.47	\$142,430.80	\$470,500.00	\$22,756.73	5.08%

Budget Committee Proposed	2015-16 Approved	2015-16 Actual	2016-17 Approved	2016-17 Actual	2016-17 Remaining	2017-18 Recommended	Increase (Decrease)	% Change
CEO Fees	\$7,000.00	\$11,485.48	\$6,000.00	\$6,485.50	-\$485.50	\$7,000.00	\$1,000.00	16.67%
CEO Fund Xfr	\$3,500.00	\$3,500.00	\$3,000.00	\$3,000.00	\$0.00	\$2,500.00	-\$500.00	-16.67%
Plumbing Fees	\$2,000.00	\$4,370.00	\$2,500.00	\$1,486.02	\$1,013.98	\$3,000.00	\$500.00	20.00%

Total CEO Fund Revenue	\$12,500.00	\$19,355.48	\$11,500.00	\$10,971.52	\$528.48	\$12,500.00	\$1,000.00	8.70%
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Road Assistance	\$24,000.00	\$22,724.00	\$22,000.00	\$22,620.00	-\$620.00	\$20,000.00	-\$2,000.00	-9.09%
Road Fund Use	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	100.00%
Parks Fund	\$0.00	\$0.00	\$150.00	\$150.00	\$0.00	\$0.00	-\$150.00	-100.00%
Recreation Fees		\$10,199.33	\$3,500.00	\$2,456.08	\$1,043.92	\$3,500.00	\$0.00	0.00%
Animal Control Fees/Fund	\$2,000.00	\$1,656.00	\$1,500.00	\$350.00	\$1,150.00	\$1,500.00	\$0.00	0.00%
Revaluation Reserve			\$1,500.00	\$1,500.00	\$0.00	\$0.00	-\$1,500.00	-100.00%
Capital Projects Fund	\$0.00	\$0.00	\$0.00			\$10,000.00	\$10,000.00	0.00%

Total Revenue	\$704,147.16	\$936,606.81	\$805,107.02	\$615,602.72	\$189,504.30	\$563,000.00	-\$242,107.02	-30.07%
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Total Municipal Budget	\$769,276.61	\$690,201.74	\$810,915.03	\$471,843.32	\$339,071.71	\$891,479.17	\$80,564.14	9.93%
Total Municipal Revenue	\$450,525.86	\$530,523.17	\$487,893.27	\$343,360.07	\$144,533.20	\$563,000.00	\$75,106.73	15.39%
Municipal Tax Commitment	\$318,750.75	\$159,678.57	\$323,021.76	\$318,750.75		\$328,479.17	\$5,457.41	1.69%

	2015-16 Approved	2015-16 Actual	2016-17 Approved	2016-17 Actual	2016-17 Remaining
Total School Budget	\$2,416,871.59	\$2,317,557.87	\$2,523,481.91	\$1,352,820.52	\$1,170,661.39
Total School Revenues	\$253,621.30	\$406,083.64	\$317,213.75	\$272,242.65	\$44,971.10
School Tax Commitment	\$2,163,250.29	\$1,911,474.23	\$2,206,268.16	\$1,080,577.87	\$1,125,690.29

County Tax Commitment	\$106,122.49	\$106,122.49	\$110,319.27	\$110,319.27	\$0.00
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Neither the school budget nor the Hancock County Tax Commitment were proposed or approved prior to the date of preparation for the town report

Town Meeting Warrant

Town of Lamoine

State of Maine

Hancock, ss.

To: Stuart Marckoon, Deputy Town Clerk, Town of Lamoine, Maine

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Lamoine, in said county, qualified by law to vote in town affairs, to meet at the Lamoine Town Office in said town on Tuesday, March 7, 2017 at 7:55 AM then and there to act by secret ballot vote on articles 1 through 3, polls closing on article 2 and 3 at 8:00 PM on March 7, 2017; and to warn and notify the voters to meet at the Lamoine Consolidated School Gymnasium in said town on Wednesday, the 8th day of March, 2017 at six o'clock in the evening (6:00 PM) then and there to act on articles 4 through 30, all of said articles being set out below, to wit:

1. To choose a moderator to preside over said meeting.
2. To elect the following Town Officers by secret ballot:
 - a. Selectman & Overseer of the Poor (1 positions, term to end town meeting 2020)
 - b. Assessor (1 position, term to begin July 1, 2017 and end June 30, 2020)
 - c. School Committee Member (2 positions term to end at town meeting 2020)
3. To vote on the following question by secret ballot referendum: Shall the Town of Lamoine enact an ordinance entitled "Ordinance Prohibiting Retail Marijuana Establishments and Retail Marijuana Social Clubs in the Municipality of Lamoine." A copy of this ordinance is on file with the Town Clerk's Office.

Open Town Meeting

Wednesday, March 8, 2017 - 6:00 PM

Prior to the start of business (5:45 PM):

- Conservation Commission announces logo contest winner(s)
 - Recognize "Citizen of the Year" (Board of Selectmen to present)
4. To see if the town will vote to set the date that property taxes will be due in two equal payments on August 31, 2017 and February 28, 2018, and to fix the rate of interest at 7.00% to be charged on the unpaid amounts beginning September 1, 2017 and March 1, 2018 respectively, and to fix the rate of interest paid for overpayments at 3.00% per annum.
 5. To see if the Town will vote to authorize the Selectmen to offer to sell any property automatically acquired by tax liens to the previous owner(s) for payment of all back taxes, fees and interest; should the previous owner declines to redeem the property after 30-days' notice, to authorize the Board of Selectmen to advertise for sealed bids on same, and stating the lowest bid acceptable, and to execute, upon specific town meeting approval, a quit claim deed to the highest responsible bidder; and further to allow the Selectmen to authorize the Treasurer to waive automatic lien foreclosures when it is in the best interest of the Town.
 6. To see if the Town will vote to authorize the Selectmen to sell and/or dispose of any property or fixtures deemed to be surplus and unusable to the Town and worth less than \$1,000 fair market value, under such terms and conditions as they deem advisable after advertising such items publicly.

7. To see if the Town will vote to appropriate all funds from the money received from the State of Maine for registration of snowmobiles to the Frenchman Bay Riders Snowmobile Club for the purpose of maintaining snowmobile trails.
8. To see if the Town will vote to authorize the tax collector or treasurer to accept pre-payments of 2017/2018 and 2018/19 taxes not yet committed and set the rate of interest at 0% for overpayments pursuant to 36 M.R.S.A. § 506.
9. To see if the Town will vote to authorize expenditures to pay tax abatements and applicable interest granted by the Board of Assessors or the Board of Selectmen during the fiscal year beginning July 1, 2017 in an aggregate amount not to exceed the property tax commitment overlay.
10. To see if the Town will vote to enact an Ordinance entitled "March 2017 Proposed amendments to An Ordinance to Establish the Lamoine Conservation Commission." A copy of the proposed ordinance is on file with the Town Clerk's Office.
11. To see if the Town will vote to authorize the Board of Selectmen on behalf of the town to acquire a parcel of land from the Heirs of Eleanor Norris, approximately 2.75 acres of land identified on Lamoine Assessors Tax Map 5 Lot 1 known as Marlboro Beach and to utilize the services of the Frenchman Bay Conservancy to raise funds and facilitate said acquisition subject to a condition that the property shall be kept open and available to the general public for access to the water for recreation, marine fisheries and other uses.
12. To see if the Town will authorize expenditure of up to \$10,000, from the Land Conservation Fund to the Frenchman Bay Conservancy for the purposes of acquiring Assessors Tax Map 5 Lot 1, known as Marlboro Beach pursuant to Article 11 above.
13. To see if the Town will authorize the Board of Selectmen to accept a gift of approximately 0.8 acres of land from Sally J. Smith and Kenneth A. Smith, Trustees of the Sally J. Smith Living Trust u/t/d May 27, 2005, amended July 8, 2005 and September 10, 2014 identified as a portion of Assessors Tax Map 2 Lot 3, having been identified as the portion of land conveyed to the Smith's in a deed filed in Book 1428 Page 82 located north and west of the centerline of said Asa's Lane, and subject to covenants that the Selectmen and the Smiths find to be in the best interests of the Town.
14. To see what sum the Town will vote to raise and appropriate for its share of costs for enforcement and administration of the Frenchman's Bay Regional Shellfish Conservation Ordinance. (*The Selectmen and Budget Committee recommend \$3,000.00*)
15. To see what sum the Town will vote to raise and appropriate for Administration and to set the salaries of the following elected officers whose salaries will be paid from the Administration Account of the General Fund, and to authorize the Board of Selectmen to establish the rate of compensation for appointed officials.

Position	Recommended Salary (Budget Committee & Selectmen)
Selectman (Chair)	\$1,600.00
Selectman (non-chair, 4 positions)	\$1,000.00
Assessor (Chair)	\$1,600.00
Assessor (non-chair, 2 positions)	\$1,500.00

(*The Budget Committee & Selectmen recommend \$222,740.01 and the salaries as outlined above.*)

16. To see what sum the Town will vote to raise and appropriate for capital projects and debt service payments. *(The Selectmen and Budget Committee recommend a total of \$101,756.16 including \$39,952.64 for debt service payment on the 2013 fire-tanker/pumper truck, \$15,803.52 for debt service payment on the 2015 rescue boat, \$20,000 to add to the Town Hall Foundation/Lot fund, \$5,000.00 to add to the Lamoine Sesquicentennial Celebration Fund, \$20,000 to purchase and install an electronic sign at the Town Hall and \$1,000 to add to the Land Conservation Fund)*
17. To see what sum the Town will vote to raise and appropriate for Code Enforcement, including operations of the Planning and Appeals Boards, and to authorize expenditure of the state share of local plumbing fees to the Maine Department of Human Services. *(The Selectmen and Budget Committee recommend \$19,200.00.)*
18. To see what sum the Town of Lamoine will vote to raise and appropriate for the support of social service organizations listed below, which made written requests for funding from the Selectmen, and met the criteria of the Town Meeting Donation Requests Ordinance adopted November 7, 2000.

Requesting Agency	Requested	Recommended
Community Health & Counseling Services	\$619.00	\$619.00
Child & Family Opportunities	\$700.00	\$700.00
Health Equity Alliance (DE AIDS Network)	\$700.00	\$700.00
Downeast Horizons	\$700.00	\$700.00
Eastern Area Agency on Aging	\$500.00	\$500.00
Friends In Action – Community Connection	\$700.00	\$700.00
VNA – Hancock County Home Health & Hospice	\$579.00	\$579.00
Hospice Volunteers of Hancock County	\$700.00	\$700.00
Lamoine Historical Society	\$700.00	\$700.00
Lifeflight Foundation	\$600.00	\$600.00
Loaves & Fishes Food Pantry	\$1,000.00	\$700.00
Maine Coast Memorial Hospital	\$700.00	\$700.00
Open Door Recovery Center	\$700.00	\$700.00
Washington/Hancock Community Agency	\$700.00	\$700.00
Women's Infants & Children	\$880.00	\$700.00
Yesterday's Children	\$300.00	\$300.00
Total	\$10,778.00	\$10,298.00

(The Budget Committee & Selectmen recommend \$10,298.00 as outlined above. The donation requests ordinance requires the Board of Selectmen to recommend no more than 5% of one mill, which is \$12,953.96)

19. To see what sum the Town will vote to raise and appropriate for Parks, Recreation and Cemetery Maintenance. *(The Parks Commission, Selectmen and Budget Committee recommend \$20,270.00).*
20. To see what sum the Town will vote to raise and appropriate for library services. *(The Selectmen and Budget Committee recommend \$8,397.00. The Ellsworth Public Library has requested funding of \$8,397.00).*
21. To see what sum the Town will vote to raise and appropriate for Public Safety Expenditures. *(The Budget Committee, Selectmen and Fire Department recommend \$88,018.00)*
22. To see what sum the Town will vote to raise and appropriate for Road Maintenance. *(The Budget Committee and Selectmen recommend \$181,650.00.)*

23. To see what sum the Town will vote to raise and appropriate for major road projects including repavement of portions of Shore Road and Mill Rod. *(The Budget Committee and Selectmen recommend \$118,000.00).*
24. To see what sum the Town will vote to raise and appropriate for waste disposal including operation of the Lamoine Transfer Station, shipment to the Penobscot Energy Recovery Company, recycling contractor, monitoring of wells around the former landfill, and to authorize the Selectmen to continue the contract of disposal of septic sludge. *(The Selectmen and Budget Committee recommend \$118,150.00)*
25. To see which revenues the Town will vote to appropriate for inclusion in the non-education portion of the budget to offset local property taxes.

Revenue Fund	Amount	Fund Total
General Fund		
Interest on Real Estate Taxes	\$10,000.00	
Automobile Excise Taxes	\$305,000.00	
Watercraft Excise Taxes	\$3,500.00	
Administration Fees	\$250.00	
Tax Lien Charges	\$4,000.00	
Agent Fees	\$5,200.00	
General Assistance Reimbursement	\$1,750.00	
Interest on Investments	\$10,000.00	
Rental Income – Cell Phone Tower	\$13,800.00	
Undesignated Fund Balance (Surplus)	\$85,000.00	
		\$438,500.00
Road Fund		
URIP Program (State Funding)	\$20,000.00	
Use of Road Fund	\$45,000.00	\$65,000.00
Code Enforcement Fund		
Local Plumbing Fees	\$3,000.00	
Code Enforcement Fees	\$7,000.00	
	\$2,500.00	\$12,500.00
Code Enforcement Fund Transfer		
Other Funds		
Local Animal Control Fees		\$1,500.00
Hodgkins Trust Fund		\$5,000.00
Capital Projects Fund		\$10,000.00
Recreation Fees		\$3,500.00
Total Offsets to Local Property Tax		\$536,000.00

*Municipal Revenue Sharing will also reduce the tax commitment and is not included in the above figure. *(The Selectmen and Budget Committee recommend the revenue figures listed above.)*

26. To see if the Town will vote to continue the following funds:

Fund Balance Account	Balance as of 6/30/16*
Code Enforcement Fund	\$42,711.01
Fire Truck Reserve Fund	\$1,481.97
Road Assistance Fund	\$140,945.73
Education Capital Fund	\$9,727.90
Animal Control Fund	\$1,099.65
Revaluation Reserve Fund	\$107,871.95
Insurance Deductible Fund	\$7,141.88
Harbor Fund	\$22,024.55
Cable TV Channel Fund	\$55,588.39
Parks Fund	\$13,047.81
Capital Improvements Fund	\$55,275.91
Land Conservation Fund	\$9,452.97
Veterans Memorial Fund	\$5,206.88
Conservation Commission Fund	\$848.41
Flag Display Maintenance Fund	\$724.97
Allen & Leurene Hodgkins Fund	\$33,928.10
Recreation Fund	\$7,913.64
Town Hall Foundation Fund	\$0.00
Heating Assistance Fund	\$8,650.71
Sesquicentennial Celebration Fund	\$6,672.67

*Note that most funds are part of continuing operations, so the balance of 6/30/16 does not reflect any appropriations, expenditures or revenues for the current fiscal year. Audited figures not available at the time of signature

(The Selectmen and Budget Committee recommend continuing the above funds)

27. To see if the Town will authorize expenditure of funds from the Harbor Fund for improvements at the Harbor area as suggested to and approved by the Board of Selectmen, and to authorize the Selectmen to set the compensation of the Harbor Master and Deputy Harbor Master to be paid from the Harbor Fund. Expenditures are not to exceed available amounts in said fund.
28. To see if the Town will authorize expenditure of funds from the Cable TV Fund for operation of Lamoine's Cable TV channel as suggested to and approved by the Board of Selectmen, and to authorize the Selectmen to set the compensation of the Cable TV Operations Manager. Expenditures are to be deducted from and Revenues are to be added to the Cable TV fund. Expenditure amounts are not to exceed available amounts in said fund.
29. To see if the Town will authorize expenditure of funds from the Veterans' Memorial Fund as recommended to and approved by the Board of Selectmen for the purposes of maintaining the memorial, not to exceed the available amount of the fund.
30. To see if the Town will authorize expenditure of funds in the Conservation Commission Fund as recommended to and approved by the Chair of the Conservation Commission for commission projects, said funds not to exceed the available amount of the fund.

Voting on articles 4 through 30 will take place in open town meeting at the Lamoine Consolidated School beginning at 6:00 PM on Wednesday, March 8, 2017. The Registrar of Voters will hold office hours while the polls are open on March 7, 2017 to correct any error in, or change a name or address on the voting list, to accept registration of any person eligible to vote, and to accept new enrollments. A person who is not registered as a voter in the Town of Lamoine may not vote in any election.

Signed at the Town of Lamoine

/s/	S. Josephine Cooper	Date Signed: January 26, 2017
/s/	Gary McFarland	Date Signed: January 26, 2017
/s/	Robert Christie	Date Signed: January 26, 2017
/s/	Kathleen Rybarz	Date Signed: January 26, 2017
/s/	Nathan Mason	Date Signed: January 26, 2017

*The Lamoine Board of Selectmen,
Municipal Officers of the Town of Lamoine*

Specimen Ballot – March 7, 2017



Specimen Town Meeting Ballot Town of Lamoine, Maine



**For Selectmen and Overseer of the Poor
3 Year Term**

Vote for One (1)

☐

Mason, Nathan C.
3 Pasture Way

☐

For Tax Assessor 3 Year Term

Vote for One (1)

☐

Towne, Terry N.
9 Cove Road

☐

For School Committee 3 Year Term

Vote for Two (2)

☐

Donaldson, Gordon A. Jr.
12 Martin's Cove Lane

☐

Montgomery, Matthew S.
60 Point View Lane

☐

☐

☐

Yes

☐

No

Shall the Town of Lamoine enact an ordinance entitled "Ordinance Prohibiting Retail Marijuana Establishments and Retail Marijuana Social Clubs in the Municipality of Lamoine."?

Citizen of the Year

Gordon Donaldson

When it comes to community service, quality and quantity are measurable traits to consider, and few in town have given so much of both as Gordon Donaldson.

Lamoine is fortunate to be a place that Gordon and his wife Cynthia have called home for more than 40-years. They raised four children who have gone on to succeed as adults and regularly bring their own children to visit at the home they built off Eagle Point Road.

Gordon was an administrator in the Ellsworth school system for many years before taking on the responsibility of educating administrators and teachers at the University of Maine's Orono campus. He has since retired from U-Maine as a professor emeritus.



Gordon's service to the Town of Lamoine has been on several fronts. He served the Planning Board for 32-years, the last several as secretary. During that time the Planning Board authored the numerous ordinances that remain in effect today. And, Gordon has served at various times for the education arm of town government. When the town was helping our neighbors form RSU 24, he was in on the ground floor to make sure it was an equitable agreement. He was also a key player in the effort to break away from the RSU when it became apparent that the City of Ellsworth would no longer remain in the fold, and Lamoine would likely shoulder an inequitable burden of the cost. When that vote passed, Gordon ran for, and was elected to the "new" Lamoine School Committee, on which he continues to serve.

And this year, both Gordon and Cynthia have agreed to serve on the Lamoine 150 Committee which will plan out the events when our town celebrates its sesquicentennial in 2020.

We're proud to have named Gordon Donaldson the 2016 Lamoine Citizen of the Year.



The Grasses at Lamoine Beach overlook Frenchman Bay in late summer